

13.03.2024.
PB
Sl. No.34.

WPA 3351 of 2024

Ramsarup Industries Ltd. & Anr.
Vs
Union of India & Ors.

Mr. Sourajit Dasgupta,
Mr. Sidhertha Sharma,
Mr. Rishav Dutta,
Mr. Adv. Aman.
... For the Petitioners.

Mr. Kaushik Dey,
Mr. Tapan Bhanja.
.....for the CGST.

Mr. Aryak Dutta,
Mr. S. Bhattacharjee.
.....for the UOI.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the appellable impugned order dated 21st November, 2023 passed by the CGST authority concerned which is an appellable order under the statute. In addition, it appears from record that petitioner was given several opportunities of hearing as has been recorded in the impugned order and that petitioner was even given opportunity of personal hearing on three dates at the convenience of the petitioner and still petitioner choose not to avail such opportunity of personal

hearing to make out a case before the authority concerned, in its favour, if at all it has and now for the first time petitioner wants to make out a case before this writ court by not availing the opportunity of hearing provided to it.

Considering the facts and circumstances, this Court is not inclined to exercise its jurisdiction under Article 226 of the Constitution of India against the impugned appellable order. Accordingly, this writ petition being WPA 3351 of 2024 is dismissed.

(Md. Nizamuddin, J.)