

14.03.2024

Sl no. 153

Ct no. 2

P.M.

WPA 3647 OF 2024

Soumen Gargari

- Vs -

Union of India & Ors.

Mr. Himangshu Kumar Ray,
Mr. Paban Kumar Ray
Ms. Shiwani Shaw

... for the petitioner

Mr. K. K. Maiti,
Mr. Tapan Bhanja

... for CGST authorities.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order in original dated 28.10.2022 received on 06.12.2022, by filing this writ petition on 09.02.2024, i.e. almost after one year and two months and even after expiry of time to file appeal which has expired long back. Petitioner has not come up with any cogent reason for the aforesaid delay in approaching this writ court after long delay in filing the appeal.

Furthermore, since the impugned adjudication order, under the statute is appellable, on the ground of availability of alternative remedy, I am not inclined to grant any relief in this writ petition except granting liberty to the petitioner to file appeal against the aforesaid impugned adjudication order within a

period of three weeks from date and the appellate authority concerned shall consider such appeal to be filed by the petitioner, on merit, on condition that the petitioner in addition to compliance of all the formalities for filing the appeal, in addition shall pay a cost of Rs.50,000/-to the authority concerned which he has agreed to pay and if such cost is paid within ten days from date and files proof of payment of the same before the appellate authority, the appellate authority shall consider and dispose of the appeal on merit without raising the point of limitation. If the petitioner files the appeal by making pre-deposit and the cost imposed by this Court as indicated hereinabove and files proof of the same before the adjudicating authority and the bank concerned, the impugned attachment of bank account in question shall remain stayed till the disposal of the appeal to be filed.

This order is being passed in view of the exceptional circumstances and in the interest of justice.

With this observation and direction, this writ petition being WPA 3647 of 2024 is disposed of.

(Md. Nizamuddin, J.)