WPA 4733 OF 2024

19.03.2024
Sl no. 28
Ct no. 2
P.M.

Unique Sales Corporation
- Vs -
The State of West Bengal & Ors.

Mr. Avra Mazumder,
Mr. Amit Kumar
Mr. Suman Bhowmik
Mr. Samrat Das,
Ms. Alisha Das,
Ms. Elina Dey
... for the petitioner

Mr. Anirban Ray, Ld. G.P.
Mr. Soumitra Mukherjee,
Mr. Debraj Sahu
... for the State

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned adjudication order dated 20th July, 2023, passed by the adjudicating authority under the relevant provisions of WBGST Act. Though the aforesaid order is further appellable, but it has become time barred and the explanation for such delay in not being able to file the appeal within the time is that the proprietor of the petitioner firm expired in the month of October, 2023. In the meantime petitioner has already paid the tax and only interest is due according to the petitioner.

Petitioner further submits that in the meantime respondent authority has fully recovered the tax dues arising out of the impugned adjudication order.

Considering the facts and circumstances of this case and submission of the parties and in view of availability of alternative remedy by way of statutory appeal, I am not inclined to grant any relief in this writ petition expect granting liberty to the petitioner to file statutory appeal within a period of two weeks from date by complying the other statutory formalities and the appellate authority shall consider and dispose of the appeal to be filed by the petitioner in accordance with law within a period of four months from the date of filing of such appeal.

Accordingly this writ petition being WPA 4733 of 2024 is disposed of.

(Md. Nizamuddin, J.)