

19.03.2024

Sl no. 27

Ct no. 2

P.M.

WPA 4718 OF 2024

Naz Begum (Wife of late Masroor Alam).

- 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

Md. T. M. Siddiqui,
Mr. T. Chakraborty,
Mr. S. Sanyal

... 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 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.

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 except granting liberty to the petitioner to file statutory appeal within a period of two weeks from date by complying the statutory formalities, 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.

After filing the appeal petitioner will be entitled to make an appropriate application for revenue the money in excess 10% which has been recovered by the authority concerned and if such application is made by the petitioner the same shall be considered in accordance with law within a period of four weeks from the date of making of such application.

Accordingly this writ petition being WPA 4718 of 2024 is disposed of.

(Md. Nizamuddin, J.)