19.03.2024
PB
Sl. No.32.

WPA 4820 of 2024

Biswajit Kundu
Vs
The Superintendent of Central Tax
Range-II, Shibpur Division, Howrah
Commissionerate & Ors.

Mr. J. Khan,
Mr. B. Sengupta.
... For the Petitioner.
Mr. A. Ray,
Mr. S. Mukherjee,
Mr. D. Sahu.
......for the State.
Mr. B. P. Banerjee,
Mr. Abhradip Maity.
.......for the CGST & CX.
Mr. Soumen Bhattacharyya,
Mr. P. K. Bhowmik.
.......for the UOI.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned adjudication order dated 16th October, 2023, passed under the relevant provisions of the CGST Act. Petitioner submits that while passing the impugned order, the respondent adjudicating authority had not properly discussed and dealt with the two replies to the impugned show-cause notice dated 30th January, 2023 and 7th August, 2023 and petitioner further submits that the adjudicating authority has not passed the order in accordance with law.

Since the aforesaid impugned order is an appellable order under the statute and this order has been passed after giving opportunity of personal hearing to the petitioner and by recording elaborate reason on merit of the case, this writ court under Article 226 of the Constitution of India cannot act as an appellate authority over such order.

Considering the facts and circumstances of the case and submission of the parties, I am not inclined to grant any relief in this writ petition except granting to the petitioner to file statutory appeal before the appellate authority within two weeks and keeping all the points open before the appellate authority concerned which has been raised in this writ petition.

If the petitioner files the appeal within the time stipulated herein, the appellate authority shall not raise the point of limitation and shall dispose the appeal in accordance with law and on merit.

With this observation and direction, this writ petition being WPA 4820 of 2024 is disposed of.

(Md. Nizamuddin, J.)