

03.04.2024.
PB
Sl. No.5.

WPA 4936 of 2024

Shyama Prasad Mookerjee Port, Kolkata
Vs
Additional Commissioner, CGST & CX,
Kolkata North Commissionerate & Anr.

Mr. Sujit Ghosh,
Mr. Pujon Chatterjee,
Ms. A. Agarwal,
Ms. S. Pal,
Mr. Mannat Waraich.
... For the Petitioner.

Mr. Vipul Kundalia,
Ms. Ekta Sinha,
Mr. Anurag Roy.
.....for the CGST authority.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned adjudication order dated 16th November, 2023, by filing this writ petition on 22nd February, 2024, which is an appellable order under the relevant provisions of CGST Act. Considering the facts and circumstances of the case and submission of the parties and on perusal of the impugned adjudication order, I find that the same has been passed neither in violation of principle of natural justice by denying the petitioner any opportunity of hearing nor the impugned order is contrary to any specific provisions of law nor the impugned order has been passed by an

authority having inherent lack of jurisdiction nor any constitutional validity of any provision of law is involved in this writ petition and what petitioner is submitting is totally matter of facts and evidence which cannot be scrutinized and reappreciated by this Court in exercise of constitutional writ jurisdiction under Article 226 of the Constitution of India and the appellate authority is the appropriate authority for such purpose.

In view of the discussion made above, I am not inclined to entertain this writ petition on the ground of availability of alternative remedy and accordingly this writ petition being WPA 4936 of 2024 is disposed of.

Since petitioner prays for extension of time to file statutory appeal, liberty is granted to the petitioner to file statutory appeal in accordance with law, within a period of three weeks from date and if petitioner files the statutory appeal within the time stipulated herein, the appellate authority concerned shall consider the same in accordance with law without raising the point of limitation.

(Md. Nizamuddin, J.)

