

03.04.2024

Sl no. 23

Ct no. 2

P.M.

WPA 7231 OF 2024

M/s. Rittik Clinic and Laboratory

- Vs -

**Deputy Commissioner of CGST & CX, Joka
Division, Kolkata South Commissioinerate & Ors.**

Ms. Sweta Mukherjee

... for the petitioner

Mr. Kaushik Dey,

Mr. Sujit Mitra

... for the respondent No. 1 to 4.

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned adjudication order dated 9th August, 2023 passed under the relevant provisions of Service Tax Act which is an appellable order under the statute.

This Court has taken note of the fact that this is the second round of litigation initiated by the petitioner.

It appears from record that earlier petitioner has filed another writ petition being WPA 1418 of 2024 on the ground that petitioner's representation was not considered before passing the impugned adjudication order and the said writ petition was disposed of on 6th February, 2024 by directing the respondent authority concerned to consider the said representation. In compliance of the aforesaid earlier order of this Court the adjudicating authority has

passed the present impugned adjudication order after giving opportunity of hearing to the petitioner and taking into consideration the said representation.

It is not a case that impugned adjudication order has been passed either in violation of principle of natural justice or contrary to any specific provisions of law or that the order is non-speaking order and as such I am of the view that the impugned appellable order cannot be interfered with in view of availability of alternative remedy by way of statutory appeal.

Considering the facts and circumstances of this case, I am not inclined to grant any relief to the petitioner in the writ petition except granting liberty to the petitioner to file statutory appeal within four weeks from date and for the purpose of making pre-deposit, the respondent authority concerned shall provide necessary information if petitioner asked, for the purpose of making pre-deposit.

With this observation this writ petition being WPA 7231 of 2024 is disposed of.

(Md. Nizamuddin, J.)