

02.04.2024

Sl no. 38

Ct no. 2

P.M.

WPA 7426 OF 2024

Agarwal Steel Private Limited

- Vs -

**The Superintendent of Central Tax, Range – III,
Bally – I, Division, Howrah CGST & Central
Excise Commissionerate & Ors.**

Mr. Sandip Choraria

Mr. Rishav Manna

... for the petitioner

Mr. K. K. Maiti,

Mr. Tapan Bhanja

... for respondent authorities.

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned adjudication order dated 2nd November, 2023 which is an appellable order under the statute and furthermore on perusal of the aforesaid impugned order I find that the same contains elaborate reason and that the impugned order was passed after giving opportunity of personal hearing and after considering the petitioner's reply and the impugned order is neither in violation of principle of natural justice nor the same is non-speaking order, nor the order is without jurisdiction and as such I am not inclined to invoke constitutional writ jurisdiction of this Court under Article 226 of the Constitution of India in view of availability of alternative remedy by way of statutory appeal.

Accordingly this Writ petition being WPA 7426 of 2024 is dismissed on the ground of availability of alternative remedy.

(Md. Nizamuddin, J.)