

02.04.2024

Sl no. 44

Ct no. 2

P.M.

WPA 7532 OF 2024

**Tousif Shaikh, proprietor of
M/s. Dream Moto Kolkata.**

- Vs -

**The Assistant Commissioner of State Tax,
Bureau of Investigation, South Bengal,
Kharagpur Zone & Ors.**

Mr. Ankit Kanodia,
Ms. Megha Agarwal,
Mr. Jitesh Sah

... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader
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 penalty order dated 8th March, 2024 without availing alternative remedy of statutory appeal.

I find that the aforesaid impugned order has been passed after giving opportunity of hearing to the petitioner and principle of natural justice has been observed and impugned order is speaking order and the same is neither contrary to any specific provisions of law nor the impugned order has been passed by an authority having inherent lack of jurisdiction and as such I am of the view of that petitioner has failed to fulfill the criteria for invoking

constitutional writ jurisdiction of this Court under Article 226 of the Constitution of India in spite of alternative remedy.

Accordingly this writ petition being WPA 7532 of 2024 is dismissed.

(Md. Nizamuddin, J.)