

05.04.2024

Sl no. 19

Ct no. 2

P.M.

WPA 7736 OF 2024

CTE Tea Private Limited & Anr.

- Vs -

**The Additional Commissioner of Revenue,
Fairley Place Charge & Ors.**

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

... for the petitioners

Mr. Anirban Ray, Ld. Govt. Pleader
Mr. Soumitra Mukherjee,
Mr. S. Sanyal,
Mr. N. Chatterjee

... for the State.

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned adjudication order dated 8th February, 2024 which is an appellable order under the statute and which has been passed after observing principle of natural justice by providing opportunity of hearing to the petitioners.

I find that the aforesaid impugned appellable adjudication order is neither non-speaking nor without jurisdiction nor is in contravention in the specific provision of law and as such on the ground of availability of alternative remedy by way of statutory appeal I am not inclined to grant any relief in this writ petition except granting liberty to the petitioners to file statutory appeal and keeping all the

points open before the appellate authority which has been raised in this writ petition.

With this observation this writ petition being WPA 7736 of 2024 is disposed of.

(Md. Nizamuddin, J.)