

04.04.2024
Sl no. 29

Ct no. 2
P.M.

WPA 7869 OF 2024

**Ankit Kumar Agarwal, Proprietor of the business
namely, M/s. Ambika Trading Company**
- Vs -
**The Assistant Commissioner, State Tax,
Taltala Charge & Ors.**

Mr. Rajeev Kumar Agarwal,
Mr. Rajarshi Chatterjee,
Mr. Siddharth Agarwal
... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader
Md. T. M. Siddiqui,
Mr. T. Chakraborty,
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 15th December, 2023, passed under the relevant provisions of the WBGST Act which is an appellable order under the statute and the petitioner without availing alternative remedy by way of statutory appeal intends to invoke constitutional writ jurisdiction of this Court under Article 226 of the Constitution of India.

It is not a case where the impugned adjudication order has been passed in violation of principle of natural justice by denying the petitioner opportunity of hearing or the impugned order has

been passed by an authority having inherent lack of jurisdiction or that the impugned order is contrary to any specific provisions of law or that constitutional validity of any provision of any statute is involved.

Furthermore, petitioner's argument in challenging the appellable adjudication order is based on facts and materials evidence which cannot be reappreciated by this writ Court as an appellate authority in exercise of its extraordinary constitutional writ jurisdiction under Article 226 of the Constitution of India.

In the facts and circumstances of this case and in view of the discussion made above this Court is not inclined to interfere with the impugned adjudication order and accordingly this Writ petition being WPA 7869 of 2024 is dismissed.

However, dismissal of this writ petition will not be a bar on the part of the petitioner to avail alternative remedy by way of statutory appeal.

(Md. Nizamuddin, J.)