

08.04.2024.
PB
Sl. No.21.

WPA 8390 of 2024

Roshan Sharma
Vs
Assistant Commissioner of Revenue,
State Tax, West Bengal & Ors.

Mr. Saurabh Bagaria,
Mr. I. Banerjee,
Mr. S. Mukherjee.
.....for the petitioner.

Mr. A. Ray,
Mr. 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 adjudication order passed by the authority under the relevant provisions of WBGST Act, which is an appellable order under the statute and furthermore disputes involved are factual in nature based as such this Court in exercise of constitutional writ jurisdiction under Article 226 of the Constitution of India cannot act as an appellate authority.

Accordingly, on the ground of availability of alternative remedy by way of appeal, this writ petition being WP 8390 of 2024 is dismissed.

(Md. Nizamuddin, J.)

