

M/L418
07.08.2024
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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 15071 of 2024

Gokul Chatterjee
Versus
Assistant/Deputy Commissioner CGST & CX
Kalyani Division & Ors.

Mr. Kalyan Das
... For the petitioner.

Mr. Prabir Bhowmick
Mr. Prithu Dudhoria
... For Union of India

1. Challenging *de novo* adjudication order no. 65/AC-KLY/2023-24 dated 8th March, 2024, the present writ petition has been filed. The petitioner contends that although, the original adjudication order was passed on 18th March, 2021 and an appeal preferred therefrom, the appellate authority by its order no. 63/ST-Kol/ST/Kol-N/2023-24 dated 1st September, 2023 was inter alia pleased to dispose of the appeal by remanding the matter back to the adjudicating authority for a fresh decision in terms of the observations made therein.
2. The petitioner contends that the adjudicating authority without considering the observations made by the appellate authority had once again determined the issue by passing the order dated 8th March, 2024. It is submitted if the petitioner approaches the appellate

authority, the above process would be repeated over and over again.

3. Mr. Bhowmick, learned advocate enters appearance on behalf of Union of India. He submits that the petitioner has an efficacious alternative remedy in the form of an appeal.
4. Heard the learned advocates appearing for the respective parties and considered the materials on record.
5. Since the petitioner has an efficacious alternative remedy in form of an appeal, I am of the view that the petitioner without exhausting such remedy should not be permitted to approach this Court.
6. In view thereof, the writ petition stands dismissed.
7. In the event, the petitioner approaches the appellate authority within one month from date, the appellate authority, having due regard to the pendency of the writ petition before this Court, shall hear out and dispose of the appeal on merits as expeditiously as possible, preferably within a period of 8 weeks from the date of communication of this order.
8. Taking note of the fact that the petitioner while preferring the appeal which was disposed of by an

order dated 1st September, 2023, had already made pre-deposit as is required for maintaining the appeal, I am of the view that the petitioner would not require to make any further pre-deposit for preferring the aforesaid appeal.

Urgent Photostat certified copy of this order, if applied for, be made available to the parties upon compliance of requisite formalities.

(Raja Basu Chowdhury, J.)