

20th August,
2024
(AK)
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W.P.A 16148 of 2024

M/s. Deb EI Shipping Agency Private Limited
Vs.
State of West Bengal and another

Mr. Akash Dutt
Mr. Aditya Dutt
...for the petitioner.

Mr. Anirban Ray
Md. T.M. Siddiqui
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal
...for the State.

1. Affidavit-of-service filed in court today be kept on record.
2. Challenging inter-alia an order passed by the proper officer under Section 74(9) of the WBGST/CGST Act, 2017 dated 30th October, 2023 (hereinafter referred to as ‘the said Act’) the writ petition has been filed.
3. Mr. Siddiqui, learned Additional GOVERNMENT Pleader appearing on behalf of the respondents would, however, submit that the petitioner has an alternative efficacious remedy in the form of an appeal before the Appellate Authority under Section 107 of the said Act.
4. Having regard to the above and since the petitioner has failed to make out any case for interference under Article 226 of the Constitution of India, I am

of the view that the petitioner at the first instance should approach the Appellate Authority under Section 107 of the said Act.

5. In the event the petitioner approaches the Appellate Authority appropriately explaining the delay in filing the appeal within a period of three weeks from date, the Appellate Authority having regard to the pendency of the aforesaid writ petition before this Court shall condone the delay and hear out the appeal on merits as expeditiously as possible preferably within eight weeks from the date communication of this order, subject to the compliance of other formalities by the petitioner.
6. With the aforesaid directions, writ petition stands disposed of.
7. There shall be no order as to costs.
8. Urgent Photostat certified copy of this order, if applied for, be made available to the parties upon compliance with the necessary formalities.

(Raja Basu Chowdhury, J.)