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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 16960 of 2024

Dinesh Kumar Gupta alias Dinesh Gupta
Versus
The Assistant Commissioner, State Tax Bally & Ors.

Ms. Sutapa Roy Choudhury
Mr. Abhijat Das
Ms. Aratrika Roy
... For the petitioner.

Mr. A. Ray, Ld. GP
Mr. T. M. Siddiqui
Mr. T. Chakraborty
Ms. Sunita Shaw
Mr. N. Chatterjee
... For the State.

1. The present writ petition has been filed, inter alia, challenging the order dated 5th January, 2024, passed under Section 74 of the CGST/WBGST Act, 2017 (hereinafter referred to as the "said Act"), for the tax period September, 2018.

2. Heard the learned advocates appearing for the respective parties and considered the materials on record.

3. Since it appears that the petitioner has an efficacious alternative remedy in the form of an appeal, liberty is given to the petitioner to approach the appellate authority under Section 107 of the said Act.

4. In the event, the petitioner approaches the appellate

authority within 15 days 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 within a period of eight weeks from the date of communication of this order without insisting for pre-deposit as is required for maintaining the appeal under Section 107(6) of the said Act.

5. The aforesaid direction is being passed taking into consideration the fact that the respondents have already realized Rs.623696/- from the petitioner's bank account.

6. With the above observations and directions, the writ petition is disposed of.

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.)