

M/L 48
04.09.2024
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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 17601 of 2024

Heritage Health Insurance TPA Private Limited
Versus
The Deputy Commissioner of State Tax & Ors.

Mr. Sanjay Dixit
Mr. Rajarshi Chatterjee
Mr. Rajeev Kumar Agarwal
Mr. Subhajit Nath
Mr. Siddharth Agarwal
Ms. Suman Sahani
... For the petitioner.

Mr. Anirban Ray, Ld.GP
Mr. T. M. Siddiqui
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal
Mr. D. Sahu
... For the State.

1. Affidavit of service filed in Court today is taken on record.
2. The present writ petition has been filed, inter alia, challenging the order dated 6th December, 2023, passed under Section 73 of the CGST/WBGST Act, 2017 (hereinafter referred to as the “said Act”) for the tax period April 2018 – March 2019.
3. Mr. Siddiqui, learned Additional Government Pleader appearing on behalf of the respondents would submit that since the petitioner has an efficacious alternative remedy in the form of an appeal before the appellate

authority, the writ petition should not be entertained.

4. Having heard the learned advocates appearing for the respective parties and considering the fact that the petitioner has an efficacious alternative remedy in the form of an appeal, I am of the view that there is no scope to entertain the writ petition.
5. At this stage, Mr. Dixit, learned advocate appearing on behalf of the petitioner seek leave to prefer an appeal before the appellate authority.
6. Having regard to the facts of the case, I am of the view that in the event the petitioner makes payment of Rs.50,000/- with the respondents towards costs, the appellate authority having regard to the direction passed herein and the peculiar facts of this case, shall hear out and dispose of the appeal on merits provided cost is paid within three weeks from date and the appeal is filed within two weeks therefrom and subject to compliance of other formalities by the petitioner.
7. 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.)