

M/L 47
04.09.2024
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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 17598 of 2024

M/s New Fair Deal & Ors.
Versus
The State of West Bengal & Ors.

Mr. Prithvijoy Das
Ms. Ishani Ghosal
Mr. Shami Das
Ms. Papiya Naskar

... For the petitioners.

Mr. Anirban Ray, Ld.GP
Mr. T. M. Siddiqui
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal

... For the State.

1. Affidavit of service filed in Court today is taken on record.
2. Challenging the order dated 3rd November, 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, the present writ petition has been filed.
3. Mr. Siddiqui, learned Additional Government Pleader appearing on behalf of the respondents at the very outset would submit that the petitioners have 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 petitioners have an efficacious alternative remedy in the form of an appeal, I am of the view that the writ petition should not be entertained. However, taking note of the fact that the Appellate Tribunal is yet to be constituted, I permit the petitioners to approach the appellate authority under Section 107 of the said Act. In the event, the petitioners approach the appellate authority within a period of two weeks from date, subject to compliance of other formalities, the appellate authority shall hear out and dispose of the same on merits as expeditiously as possible, preferably within a period of ten weeks from the date of communication of this order.
5. 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.)