

09.09.2024
Sl. No. M/L.90
g.b.
Court No.05

WPA 18056 of 2024

MERC Infra India Pvt. Ltd. & Anr.
-Vs-
The State of W. B. & Ors.

Mr. Neil Basu
Mr. Sankha Biswas
Mr. Ankan Das
Mr. Arijit Roy
Mr. Asad Iqbal
.....*For the Petitioners*
Mr. A. Ray
Md. T. M. Siddiqui
Mr. T. Chakraborty
Ms. S. Shaw
Mr. S. Sanyal
.....*For the State*

1. Affidavit of service filed in court today is taken on record.
2. The present writ petition has been filed, challenging, inter alia the order dated 12th April, 2024 passed by the proper officer under Section 73(9) of the WBGST/CGST Act, 2017 (hereinafter referred to as the 'said Act') for the tax period April, 2018 to March, 2019.
3. Mr. Siddiqui, learned Additional Government Pleader appearing on behalf of the State respondents submits that the petitioner has an alternative remedy in the form of an appeal.
4. Having heard the learned advocates appearing for the respective parties and taking note of the fact that the petitioner has an alternative remedy in the form of an appeal before the Appellate Authority under Section 107 of the said Act and the writ petition does not raise any jurisdictional issue and the petitioners only seek to challenge the correctness of the adjudication order passed by the proper officer, I am of the view that

there is no scope to entertain the writ petition. However, taking in consideration the fact that the present writ petition had been filed on 12th July, 2024 that is within the prescribed period for preferring the appeal, if the petitioner approaches the Appellate Authority under Section 107 of the said Act within a period of three weeks from date, the Appellate Authority having regard to the pendency of the writ petition before this Court, by condoning the delay, shall hear out and dispose of the appeal on merits as expeditiously as possible preferably within a period of 12 weeks from the date of communication of this order, subject to compliance of other formalities by the petitioners.

5. With the above observations and directions, the writ petition stands disposed of.
6. Urgent photostat certified copy of this order, if applied for, be supplied to the parties on urgent basis after completion of all necessary formalities.

(Raja Basu Chowdhury, J.)