

05.09.2024
Item Nos.
ML 97
Court No.5
Saswata

W.P.A. 18129 of 2024
Rachana Kayan
Versus
State of West Bengal & Ors.

Ms. Sweta Mukherjee

...For the petitioner

Mr. A. Ray, Ld. GP
Mr. Md. T.M.Siddiqui
Mr. T. Chakraborty
Mr. S. Sanyal

...for the State

- 1.** Challenging an order passed under Section 129(3) of the WBGST/CGST Act 2017 (hereinafter referred to as the “said Act”) dated 18th April, 2024 the instant writ petition has been filed.
- 2.** Admittedly, there is an alternative remedy available to the petitioner in the form of an appeal before the appellate authority under Section 107 of the said Act. No exceptional case has been made out. No jurisdictional error for entertaining the instant writ petition has also been shown.
- 3.** At this stage, Ms. Mukherjee learned advocate appearing for the petitioner submits that appropriate orders may be passed permitting the petitioner to apply before the appellate authority, since during pendency of the writ petition the time for preferring the appeal has expired.
- 4.** Having heard the learned advocates appearing for the respective parties and taking note of the fact that the writ petition has been filed on 15th July 2024, I am of the view that in the event, the petitioner

approaches the appellate authority within a period of 3 weeks from date, the appellate authority having regard to the pendency of the writ petition before this Court, shall hear out and dispose of the appeal on merit as expeditiously as possible, preferably within a period of 12 weeks from the date of filing of such appeal without insisting for any pre deposit from the petitioner, since in the instant case the petitioner has already got the goods and conveyance released upon payment of penalty in terms of Section 129(1) (a) of the said Act.

5. With the above observations and directions, the writ petition being WPA 18129 of 2024 is **disposed of**.
6. All parties shall act on the basis of the server copy of this order duly downloaded from this Court's official website.

(Raja Basu Chowdhury, J.)