

WPA 19025 of 2024

**Bharati Sikaria
Vs.
Union of India & Ors.**

Mr. Souvik Guha
Mr. Siddhartha Dasgupta

... .. for the petitioner

Mr. Prithu Dudhoria

... ..for the UOI

Learned counsel appearing for the petitioner submits that the Assistant Commissioner (Systems), Kolkata South CGST & CX Commissionerate passed an adjudication order but there are some clerical mistakes for which he has made an application for such rectification in the order in original but such application has not been considered so far.

No one appears for the CGST authorities.

Learned counsel appearing for the Union of India submits that there is no provision for consideration of the rectification application in the Service Tax Act and the petitioner should have preferred an appeal against the same.

Heard learned counsel for the parties.

As there are alternative remedies by way of an appeal, the petitioner should have approached the Appellate authority instead of filing a writ petition under Article 226 of the Constitution of India.

Accordingly, the writ petition being WPA 19025 of 2024 is dismissed.

No order as to costs.

All parties shall act on the server copy of this order duly downloaded from the official website of this Court.

(Rajarshi Bharadwaj, J.)