

M/L 310  
01.08.2024  
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IN THE HIGH COURT AT CALCUTTA  
CONSTITUTIONAL WRIT JURISDICTION  
APPELLATE SIDE

**WPA 18595 of 2022**

Awadesh Singh  
Versus  
Assistant/Deputy Commissioner, Central Tax,  
Shibpur Division, Howrah CGST & CS Commissionerate &  
Ors.

Mr. Kalyan Das  
... For the petitioner.

Mr. Bhaskar Prasad Banerjee  
Mr. Abhradip Maity  
Ms. Shatabdi Sen  
... For the respondents.

1. Affidavit-in-opposition and affidavit-in-reply filed in Court today are taken on record.
2. The present writ petition has been filed, inter alia, challenging the show cause-cum-demand notice dated 28<sup>th</sup> December, 2020, issued under Section 73(1) of the Finance Act, 1994.
3. Mr. Banerjee, learned advocate, appearing on behalf of the respondents by placing before this Court the adjudication order dated 31<sup>st</sup> January, 2022, would submit that the show cause has been disposed of by passing the adjudication order. The petitioner was also duly represented before the authorities. He submits that the aforesaid adjudication order does not form subject matter of challenge in the writ petition. He further submits that when the writ

petition was entertained, the adjudication order had already been passed.

4. At this stage, this Court had enquired from the petitioner whether the petitioner has challenged the adjudication order dated 31<sup>st</sup> January, 2022. In response, it is submitted that the petitioner has not challenged the said order since the petitioner was unaware with regard to the same, until disclosure thereof, in the affidavit-in-opposition.
5. Be that as it may, without going into merits of the controversy and since the adjudication order has already been passed and the present writ petition is only confined to the challenge of the show cause, I am of the view that no relief can be afforded to the petitioner unless the petitioner challenges the adjudication order. There is also an alternative remedy in the form of appeal before the appellate authority.
6. In view thereof, in the event, the petitioner challenges the adjudication order within a period of four weeks from date before the appellate authority, the same shall be heard and disposed of by the appellate authority on merits, within a period of eight weeks from date, upon giving the petitioner an opportunity of being heard.

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.)**