

M/L 254
24.09.2024
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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 20433 of 2024

Powertech Sales & Service
Versus
Deputy Commissioner, State Tax,
Bowbazar Charge & Ors.

Mr. Debanuj Basu Thakur
... For the petitioner.

Mr. Anirban Ray, Ld. GP
Mr.T. M. Siddiqui
Mr. T. Chakraborty
Mr. S. Sanyal
... For the State.

1. The instant writ petition has been filed, inter alia, challenging the adjudication order dated 12th December, 2023, passed under Section 73 of the WBGST/CGST Act, 2017 (hereinafter referred to as the “said Act”) for the tax period July, 2017 to March, 2018.
2. Mr. Sanyal, learned advocate appearing on behalf of the respondents would submit that since, the petitioner has an alternative remedy in the form of an appeal, the instant writ petition should not be entertained.
3. Having regard to the submissions made by Mr. Sanyal and considering the fact that the appellate provision is available, I am of the view that there is no scope to entertain the writ petition.

4. Although the time to file appeal has long been expired, however, taking into consideration the fact that the Appellate Tribunal under the said Act is yet to be constituted, it shall be open to the petitioner to apply before the appellate authority subject to payment of costs of Rs.25,000/- to be paid by the petitioner with the respondent authorities and Rs.25,000/- with the State Legal Services Authority, West Bengal, within a period of three weeks from date.
5. In the event, the petitioner files the appeal within three weeks from date and discloses the respective receipts before the appellate authority, the appellate authority having regard to the same and taking note of the factum of the Appellate Tribunal not being constituted and the order passed herein, shall hear out and dispose of the appeal on merits as expeditiously as possible, preferably within a period of twelve weeks from the date of communication of this order.
6. 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.)

