

16.01.2024
Item No.12
gd/ssd

MAT/1881/2023
SUPERINTENDENT RANGE 1
KHARAGPUR CGST DIVISION
VS
M/S. T. S. TYRE CENTRE AND ORS.

Mr. Uday Sankar Bhattacharya,
Mr. Tapan Bhanja
..for the Appellant.

1. This intra court appeal by the department is directed against the order passed by the learned Single Bench dated 24th July, 2023 in WPA 16319 of 2023 filed by the respondent/writ petitioners.

2. The said writ petition was filed challenging the order of adjudication dated 8th May, 2023.

3. The learned Single Bench rightly declined to interfere with the order in a writ proceedings and relegated the appellant to file an appeal before the appellate authority.

4. Mr. Uday Sankar Bhattacharyya, learned senior standing counsel for the department/appellant would contend that the question of filing an appeal would not arise in the instant case.

5. This issue can very well be taken note of by the appellate authority in the event the respondent/writ petitioners file an appeal in terms of the liberty granted by the learned writ court.

6. Thus, we find no grounds to interfere with the order of the learned Single Bench.

7. With the above observation, the appeal stands dismissed.

(T. S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)