

16.01.2024
Item No.14
gd/ssd

MAT/1907/2023
IA NO: CAN/1/2023

ARANI GAS SERVICE
VS
SUPERINDENT, CENTRAL GOODS AND
SERVICES TAX AND CENTRAL
EXCISE, RANGE-I, BARRACKPORE AND ORS.

1. None appears for either of the parties.
2. This intra court appeal is directed against the order passed by the learned Single Bench dated 20th July, 2023 in WPA 16739 of 2023.
2. The appellant had challenged the adjudication order and the learned Single Bench dismissed the writ petition on the ground that the appellant has to file a statutory appeal.
3. Aggrieved by such order, the appellant is before us by way of this intra court appeal.
4. On going through the grounds raised in the appeal, we find all the grounds are touching upon the merits of the matter which involve adjudication of the facts.
4. The learned Single Bench was rightly in relegating the appellant to file a statutory appeal.
5. Hence, we find no grounds made out to interfere with the appeal.

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

(T. S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)