

19.03.2024
Item No.10
gd/ssd

FMA/34/2024
IA NO: CAN/1/2024
SUJIT KUMAR GAUAND
VS
SUPERINTENDENT OF CGST AND CX, RANGE-II,
DANKUNI DIVISION, HOWRAH AND ORS.

Mr. Sanip Choraria,
Mr. R. Manna
..for the Appellant.

Mr. K.K. Maiti,
Mr. Tapan Bhanja
..for the Respondent Nos.1 to 3.

Mr. Debasish Chaudhuri,
Mr. Arunava Ganguly
..for the Union of India.

1. We have heard the learned advocates for either of the parties.

2. The challenge to the adjudication order was rejected by the learned writ court on the ground that the appellant should have availed the alternate remedy.

3. We find no error in the observations made by the learned writ court.

4. Therefore, we are not inclined to interfere with the order.

5. However, we do not propose to foreclose the rights of the appellant.

6. Therefore, while affirming the order passed in the writ petition liberty is granted to the appellant to file a statutory appeal before the appellate authority

and if such appeal is filed within a period of 60 days from the date of receipt of the server copy of this order, the appellate authority shall entertain the appeal and not reject the same on the ground of limitation.

7. It is made clear that the court has not gone into the merits of the matter and it will be well open to the appellant to raise all questions of fact and law before the appellate authority.

8. Accordingly the appeal stands disposed of.

(T. S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)