09
jks 13.12.2024

WPA 28448 of 2024

Amex Services & Anr.
Vs.
Deputy Commissioner, State Tax,
Asansol Charge & Ors.

Mr. Souradeep Majumdar
… … for the petitioners

Mr. Anirban Ray
Mr. Md. T. M. Siddiqui
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal
Mr. Debraj Sahu
… … for the respondents

Learned counsel appearing for the petitioners challenged an order dated 16th July, 2024 passed by the Deputy Commissioner of State Tax, Asansol Charge, Asansol herein the respondent no.1. According to the petitioners the assessing officer has incorrectly charged the petitioners with GST @ 18 per cent, though the petitioners falls under the heading 9965 i.e., Goods Transport Agency Service. In support of his contention, learned counsel relies on Section 61 of the GST Act and Instruction no.2 of 2022 GST to uncover that the concerned officer has outreached his jurisdiction to come to such conclusion.

Learned counsel appearing for the State vehemently objects to the submission made by the learned counsel for the petitioners and submits that the petitioners have short paid the liability as ascertained by the concerned officer. The petitioners were given appropriate opportunity of hearing inasmuch as the impugned order is an appealable order under Section 107 of the GST Act.

Heard learned counsels appearing for the parties at length. Perused the writ petition and the documents relied upon by the petitioners.

The petitioners agitate refixation of classification of services provided by the petitioners which is a question of fact and has to be decided on the basis of documents and as such there is an alternative remedy to put forth his grievances.

Accordingly, the writ petition being WPA 28448 of 2024 is disposed of with the liberty to approach the appropriate forum.

There shall be no order as to costs.

All parties shall act on the server copy of this order duly downloaded from the official website of this Court.

(Rajarshi Bharadwaj, J.)