

02.01.2024
Item No.18
RP/KC
Ct. No.1

MAT 2446 OF 2023

Gel Metaliks Pvt. Ltd.

Vs.

**Joint Commissioner, CGST & Central Excise, Haldia
Commissionerate & Ors.**

Mr. Rajarshi Chatterjee

.....for the Appellant

Mr. Kaushik Dey

Mr. Abhradip Maity

.....for CGST, Haldia Commissionerate

1. This intra-Court appeal is directed against the order dated 30.11.2023 passed in WPA 24804 of 2023 by which the writ petition filed by the appellant challenging the adjudication order was dismissed. The ground canvassed in the writ petition was that the adjudication order was not served on the appellant.
2. The learned advocate appearing for the Department was able to produce documents before the learned Single Bench to establish that the adjudication order was served on the appellant. Therefore, we find that there was no error in the order passed by the learned Single Bench. However, we find that the appellant should not be left remediless. Therefore, we direct the authority concerned to serve one more copy of the order of adjudication on the appellant by speed post addressed to assessee and on receipt of

the same it is open to the assess to work out his
remedy in accordance with law.

3. In the result, the appeal is disposed of.

(T. S. SIVAGNANAM)
CHIEF JUSTICE

(SUPRATIM BHATTACHARYA, J.)