

**CALCUTTA HIGH COURT IN THE CIRCUIT BENCH
AT JALPAIGURI**

**11
22.02.2024
adeb**

WPA 233 of 2024

Fairdeal Metals Limited

Vs.

**Asst. Commissioner of Revenue, State Tax,
Bureau of Investigation (North Bengal) & Ors.**

Mr. Sandip Choraria

Mr. Rajeev Parik

...for the petitioner

Mr. Hirak Barman

Ms. Rima Sarkar

...for the State

In the writ petition validity and legality of the order dated 29th January, 2024 passed by the adjudicating authority under Section 129 (3) of the West Bengal Goods and Services Tax Act, 2017 is under challenge.

The learned advocate representing the petitioner while making submission in support of the case made out in the writ petition submits that the order passed by the adjudicating authority is beyond the provisions of law which attracts invocation of the writ jurisdiction notwithstanding availability of appeal provisions under Section 107 of the relevant statute.

The prayer of the petitioner has been opposed by the learned advocate representing the State authorities on the ground that there is no violation

of principle of natural justice while passing order dated 29th January, 2024 by the adjudicating authority. The notice of this Court has also been drawn to Section 107 (1) of the Central Goods and Services Tax Act, 2017 which contemplates preferring an appeal against the order dated 29th January, 2024 passed by the adjudicating authority.

Having considered the submissions made on behalf of the parties and taking note of the provisions of Section 107 (1) of the said Act of 2017 this Court finds it apt not to entertain this writ petition in view of availability of appeal provisions under Section 107 of the said Act of 2017 keeping in view of the fact that it has been enunciated in umpteen number of cases by the Hon'ble Supreme Court that where efficacious alternative speedy remedy is available under the relevant provisions of the statute the Writ Court should not entertain the writ petition except in a case where it is found that there is gross violation of principle of natural justice.

However, it has been submitted by the learned advocate representing the petitioner that goods and vehicles have been detained by the concerned respondent authorities in connection with the proceedings initiated against the petitioner.

Leave is granted to the petitioner to take steps for releasing the goods and vehicles upon complying with the formalities on furnishing bank guarantee as well as making necessary payment in accordance with the relevant provisions of the statute. If requisite bank guarantee is furnished and payment is made as per relevant provisions of the statute the authority shall take steps in accordance with law immediately for releasing the goods and vehicles.

With above observations and directions writ petition stands disposed of.

There shall be no order as to costs.

Urgent photostat certified copy of the order, if applied for, be given to the parties, upon usual undertakings.

(Saugata Bhattacharyya, J.)