

21
30.01.2024
d.p.

**Calcutta High Court
In the Circuit Bench at Jalpaiguri
Appellate Jurisdiction**

W.P.A 2543 of 2023

**Alok Kumar Paul
-versus
Assistant Commissioner, CGST and
Central Exise, Siliguri Division, Siliguri & Ors.**

**Dr. Navin Barik,
Ms. Esha Acharya.
...For the Petitioner.**

**Mr. Ratan Banik,
Mr. Bishwa Raj Agarwal.
...For the Respondent
Nos. 1 and 2.**

**Mr. Raja Saha,
Ms. Bedashruti Bose,
Mr. Subham Chanda.
...For the Respondent No.4.**

A photocopy of the brief record/noticee's deposition during personal hearing taken on 25th September, 2023 has been placed before this Court.

Learned advocate appearing on behalf of the petitioner stresses upon the fact that on the prayer made by the learned advocate representing the petitioner a further date of hearing was fixed in the month of November 2023. The authority accepted the prayer of the petitioner and fixed the matter for hearing in November 2023. Despite allowing a further date of hearing, final order has been passed on 25th September, 2023 on an incomplete hearing being taken.

Learned advocate appearing on behalf of the CGST authority denies the aforesaid submission of the petitioner.

It has been submitted that as time limit for conclusion of the proceeding was stipulated by the Hon'ble Court, the authority was duty bound to conclude the hearing within the said time period. At least four dates of hearing were provided to the petitioner for making submission. The authority concluded the hearing on 25th September, 2023 and passed final order which is an appealable one.

It appears that the order impugned is a detailed one. Without going into the merits of the same by the Writ Court, the petitioner is relegated to the appellate forum to raise all issues thereat. The appellate forum, if the petitioner approaches the same, will decide all the issues in accordance with law.

The writ petition stands disposed of.

Urgent certified photo copy of this order, if applied for, be supplied to the parties expeditiously on compliance of usual legal formalities.

(Amrita Sinha, J.)