

M/L 30
28.04.2025
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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 1682 of 2025

Maan Steel and Power Limited
Versus
The Commissioner of CGST & CX,
Bolpur Commissionerate & Ors.

Mr. Arnab Chakraborty
Mr. Aniket Chaudhury
... For the petitioner

Ms. Manasi Mukherjee
Mr. Bijitesh Mukherjee
... For the respondents.

1. Challenging the order dated 24th September, 2024 passed by the adjudicating authority under the provisions of the Central Excise Act, 1944 (hereinafter referred to as the "said Act"), the instant writ petition has been filed. It also appears that the respondents had invoked the extended period of limitation.
2. Ms. Mukherjee, learned advocate appearing on behalf of the respondents would submit that the petitioner has an efficacious alternative remedy available and as such, this Court ought not to entertain the writ petition.
3. Having heard the learned advocates appearing for the respective parties and noting that the petitioner has an alternative remedy in the form of appeal before the Appellate Tribunal under

Section 35B of the said Act, I am of the view, in the given facts it would be prudent to permit the petitioner to approach the Appellate Tribunal at the first instance.

4. Since, this Court is not entertaining the writ petition on the ground of alternative remedy and taking note of the fact that the writ petition is pending before this Court for quite some time, I am of the view, in the event, the petitioner approaches the Appellate Tribunal within four weeks from date, the Appellate Tribunal, having regard to the pendency of the writ petition before this Court and the peculiar facts of this case, would hear out and dispose of the appeal on merits subject to the petitioner filing an appropriate application seeking condonation of delay.
5. With the above observations and directions the writ petition is disposed of.

Urgent Photostat certified copy of this order, if applied for, be made available to the parties upon compliance with the requisite formalities.

(Raja Basu Chowdhury, J.)