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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 1681 of 2025

Barabazar Fee Parking Cooperative Society
Limited & Anr.

Versus

The State of West Bengal & Ors.

Mr. Shovendu Banerjee
Mr. Soumyajit Mishra
... For the petitioners.

Mr. Anirban Ray, GP
Md. T. M. Siddiqui, AGP
Ms. Tanoy Chakraborty
Mr. Saptak Sanyal
.. For the State.

1. Although, the instant writ petition has been filed challenging two several show cause notices both dated 9th August, 2024 in respect of the tax period January, 2023 to March, 2023 and April, 2023 to March, 2024 under the provisions of Section 74 of the Central/West Bengal Goods and Services Tax Act, 2017 (hereinafter referred to as the “said Act”), Mr. Chakraborty, learned advocate appearing for the respondents would submit that an adjudication order under Section 74(9) of the said Act has already been passed on 4th October, 2024. He would submit that the petitioners have an alternative remedy in the form of an appeal and as such, this Court ought not to entertain this writ petition at this stage.

2. Having heard the learned advocates appearing for the respective parties, I am of the view since, an adjudication order has already been passed, the petitioners can raise all its grievances before the appellate authority under Section 107 of the said Act.
3. In view thereof, there is no scope to hear out the instant writ petition. However, since the writ petition is not being entertained on the ground of alternative remedy, I am of the view that in the event, the petitioners approach the appellate authority within a period of three weeks from date, the appellate authority, having regard to the peculiar facts noted hereinabove including the challenge to the very jurisdiction of the issuing authority to initiate the proceedings against the petitioners, shall hear out and dispose of the appeal on merits, in accordance with law, subject to compliance of all other formalities by the petitioners.
4. 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 of requisite formalities.

(Raja Basu Chowdhury, J.)

