

ML - 28
03.09.2025
D. Hira
Ct No. 5

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 5311 of 2025

M/s. Bengal Engineering
Vs.
State of West Bengal & Ors.

Mr. Promit Majumder,
Ms. Rupomita Ghosh.
... for the petitioner

Mr. T. Chakraborty,
Mr. S. Shaw,
Mr. S. Sanyal.
...for the State

1. Affidavit-of-serviced filed in Court today is taken on record.
2. Challenging the order passed under Section 73 of the WBGST/CGST Act, 2017 (hereinafter referred to as the said Act) dated 6th November, 2023 for the tax period April 2018 to March 2019, the instant writ petition has been filed.
3. Having heard the learned advocates for the respective parties, I am of the view that there is no scope to entertain this writ petition when the petitioner otherwise has an alternative efficacious remedy in the form of an appeal.
4. In view thereof, the writ petition cannot be entertained.
5. The above order shall not however, stand in the

way of the petitioner to apply before the Appellate Authority, if so advised. In the event, any appeal is filed within 4 weeks from date the appellate authority shall having regard to the pendency of the writ petition since 5th March, 2025 hear out and dispose of the appeal on merits subject to compliance of other formalities. The above direction has been passed especially, having regard to the fact that the Appellate Tribunal under the said Act is yet to be constituted.

6. With the above observations and directions, the writ petition stands dismissed.
7. Urgent certified copy of this order, if applied for be made over to the parties upon compliance of all necessary formalities.

(Raja Basu Chowdhury, J.)