

ML - 66
03.09.2025
D. Hira
Ct No. 5

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 6156 of 2025

M/s. Nafis Tanning Industries
Vs.
Assistant Commissioner of Revenue, & Anr.

Mr. T.M. Siddiqui,
Ms. Hera Nafis,
Mr. D. Chaudhuri.
... for the petitioner

Mr. Tanoy Chakraborty,
Mr. Saptak Sanyal.
.. for the State

1. The present writ petition has been filed inter alia, challenging an order dated 17th December, 2024 passed under Section 73 of the WBGST/CGST Act, 2017 (hereinafter referred to as the "said Act") for the tax period April 2020 to March 2021.
2. Mr. Siddiqui, learned counsel appears on behalf of the petitioner. By drawing attention of this Court to the order dated 17th December, 2024 would submit that the petitioner's representative had duly appeared before the proper officer and had filed all relevant documents. Such documents have not been considered by the proper officer.
3. According to the petitioner, though, the petitioner had filed a response on 16th December, 2024, such response was not considered by the proper

officer while disposing of the writ petition.

4. Having heard the learned advocates for the respective parties I find that the proper officer has decided on the show-cause by a detailed order. The petitioner may have grievance against the determination, however, such grievance, in my view, cannot form subject matter of challenge in a writ petition.
5. Mr. Chakraborty, learned counsel appearing on behalf of the respondents on the other hand would submit that since a determination has already been made under Section 73 of the said Act, the petitioner has an alternative remedy in the form of an appeal before the Appellate Authority. In such view of the matter, when efficacious alternative remedy is available, this Court should not entertain the present writ petition.
6. As rightly pointed out by Mr. Chakraborty, since the petitioner has an alternative remedy, I am of the view that there is no scope to entertain this writ petition.
7. In view thereof, the writ petition cannot be entertained and accordingly fails. The above order shall, however, not stand in the way of the

petitioner to apply before the Appellate Authority, if so advised, especially, having regard to the fact that the Appellate Tribunal under the said Act is yet to be constituted.

8. Since, the petitioner cannot be rendered remediless, I am of the view, in the event any appeal is filed within a period of 4 weeks from date, the appellate authority shall hear out such appeal on merits subject to compliance of other formalities.
9. Since no affidavit is invited, the allegations contained in the petition are deemed not to have been admitted by the respondents.
10. With the above observations and directions, the writ petition stands disposed of.
11. 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.)