15 **10.11.2025**

Ct. No. 551

Ab

WPA 20163 of 2025

Nitya Creation Pvt. Ltd. and another
Vs.
Assistant Commissioner of Revenue, Ballygunge Charge and others.

Ms. Sanjana Jha.
... for the petitioners.

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

1. The petitioners have assailed an order dated December 22, 2023 passed under Section 73 of the WBGST Act, 2017. It is submitted by the petitioners that the order impugned in the writ petition has been passed beyond the prescribed period mentioned in Section 73(10) of the Act of 2017. It is noticed that the order impugned is dated December 22, 2023 and the instant writ petition has been instituted on August 26, 2025. The petitioners have an efficacious and alternative remedy before the appellate authority under Section 107 of the Act of 2017. In view of the law laid down by the Hon'ble Supreme Court in case of ***A.V. Venkateswaran, Collector Of Customs, Bombay v. Ramchand Sobhraj Wadhwani and Another***, reported in ***AIR 1961 SC 1506***, since the petitioners have disabled themselves from availing the statutory remedy by not approaching the appellate forum within the prescribed time frame, the same cannot be urged as a ground before this Court to entertain a belated writ petition and therefore, this writ petition is not entertained.
2. The petitioners are, however, left free to approach

the appellate forum under Section 107 of the said Act of 2017 in accordance with law.

3. WPA 20163 of 2025 stands dismissed with the above observations.

(Om Narayan Rai, J.)