

19 31.01.2025.
SM

WPA 27654 of 2024

**Wasim Ansari proprietor of WA Enterprise
Vs.
The State of West Bengal & Ors.**

Mr. Avra Mazumder
Mr. Samrat Das
Ms. Elina Dey
Mr. Sourendra Nath Banerjee
Mr. Alishan Hossain

... for the petitioner

Mr. A. Roy
Md. T. M. Siddiqui
Mr. T. Chakraborty
Mr. S. Sanyal

... for the state

Mr. Suryaneel Das
Mr. Sayantan Das

... for the private respondents

Learned Counsel appearing for the petitioner submits that the petitioner's accountant namely one Kaushik Basak, who was entrusted with managing the petitioner's business affairs, has siphoned off huge amount of money from the petitioner to the tune of Rs.36,50,00,000/-. This misappropriation of huge amount of money as the GST payment receipts of extra and additional amount was carried out by way of illegal means of software application and thereby suppressing the original GST payment receipt as reflected in the petitioner's GST portal.

Learned counsel appearing for the petitioner

prays leave to quash the adjudication order dated 4th of August, 2023.

Heard learned counsel for the respondent authorities.

As questions of fact are involved in this matter and an alternative remedy is available under Section 107 of the GST Act, 2017, the petitioner is requested to approach the appropriate appellate authority to redress his grievances.

This Court clarifies that all issues regarding the adjudication order dated 4th August, 2023 are left open to be agitated before the appellate authority.

With the above direction and observations, the writ petition being WPA 27654 of 2024 is disposed of.

There shall be no order as to costs.

All parties shall act on the server copy of this order duly downloaded from the official website of this Court.

(Rajarshi Bharadwaj, J.)