

17 22.01.2025.
SM

WPA 29228 of 2024

**M/s. Best US & P Consultants Pvt. Ltd.
Vs.
Union of India & Ors.**

Mr. Arun Kumar Upadhyay
Mr. Shobha Upadhyay
... for the petitioner
Mr. Bhaskar Prosad Banerjee
Mr. Kaustav Kanti Maity
... for the respondents
Mrs. Smita Das De
... for the union of India

Learned Counsel appearing for the petitioner prays for quashing of an adjudicating order dated 10.02.2023 passed by the Assistant Commissioner, Kolkata South CGST. Learned Counsel prays for quashing of the order for violation of the principle of natural justice.

Learned Counsel appearing for the respondent authorities submits that this is an appealable order under Section 85 of the Finance Act and the matter should not be entertained.

Heard learned counsel appearing for the parties.

The order dated 10th February, 2023 passed under Section 67 and 68 of the Finance Act, 1994 is an appealable order under Section 85 of the Finance Act. Section 85 provides a statutory mechanism for redressal, enabling the aggrieved party to challenge the order passed under the Finance Act, 1994 before an appropriate

appellate authority. This Court underlines that this statutory provision ensures that the petitioner has a clear and adequate remedy available for their grievances.

This Court further holds that when a specific statutory remedy is available, it is a well settled principle of law that the High Court's writ jurisdiction cannot be ordinarily invoked unless under exceptional circumstances. In the present case, as the petitioner could not demonstrate any exceptional circumstances and have adequate relief by way of preferring an appeal under Section 85 of the Finance Act, 1994 and there arises no need for judicial intervention through a writ petitioner at this stage.

Accordingly, the writ petition being WPA 29228 of 2024 is disposed of. However, this Court clarifies that this dismissal does not prejudice the rights of the petitioner to avail the appellate remedy as provided by law.

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

(Rajarshi Bharadwaj, J.)