

11.06.2025
Sl. No.08
Ct No. 3
SG

IN THE HIGH COURT AT CALCUTTA
Circuit Bench at Jalpaiguri

W. P. A. 1130 of 2025

Suman Thakuri

Vs.

**The Commissioner of CGST
and Central Excise & Ors.**

Mr. Bikramaditya Ghosh,
Ms. Supriya Singh,
Mr. Ved Rai.

... for the petitioner

Mr. Dilip Kumar Agarwal,
Mr. Biswa Raj Agarwal.

... for the respondent

1. The petitioner has preferred the present writ petition, challenging the order dated 07.11.2024 passed by the Commissioner, CGST & CX (Appeal), Siliguri Appeal Commissionerate. By the said impugned order, the appellate authority dismissed the appeal filed by the petitioner against the order-in-original dated 27.09.2023 on the ground of limitation, holding that the appeal was filed beyond the prescribed statutory period.
2. It is to noted that the impugned order is an appealable order before the CESTAT Tribunal under Section 86(1) of the Finance Act, 1994.
3. Since the petitioner is having an alternate efficacious remedy available under the statute, this Court is not inclined to exercise its discretionary jurisdiction in the present matter.
4. In view thereof, the present writ petition is dismissed.

5. Let urgent Photostat certified copy of this order, if applied for, be supplied to the parties on usual undertaking.

(Gaurang Kanth, J.)