

08.01.2025
Item No.11
Court No.01
S.Bag(AR(CR))

**In the High Court at Calcutta
Circuit Bench at Jalpaiguri**

**MAT/75/2024
IA NO: CAN/1/2024**

**BISWANATH DEBNATH AND ANR
VS
DEPUTY COMMISSIONER OF REVENUE AND ORS**

Mr. Debabrata Dhar, Adv.

...for the appellant

Mr. Subir Kumar Saha, Adv.

Mr. Hirak Barman, Adv

...for the State

The instant writ petition is directed against an order dated 10th October, 2023 (the impugned order). By the impugned order, the Deputy Commissioner of Revenue Bureau of Investigation, North Bench, Alipurduar has directed the petitioner to pay tax and penalty for an of Rs.5,08,508.

By the impugned order, the Learned Single Bench has dismissed the petitioner on the ground that the petitioner has a statutory alternative efficacious remedy by way of an appeal under Section 107 of the West Bengal GST Act, 2017.

The petitioner innocently prays that the time to file the statutory appeal be extended. Such prayer is outrightly rejected.

In view of the above, there is no merit in the appeal, the impugned order warrants no interference whatsoever.

Accordingly, MAT/75/2024 alongwith IA NO: CAN/1/2024 stand dismissed.

There shall be no order as to costs.

(RAVI KRISHAN KAPUR, J.)

(UDAY KUMAR, J.)