24.03.2026
Ct. No. 5
Sl. No.8
akd

In The High Court at Calcutta
Circuit Bench at Jalpaiguri

W. P. A. 2315 of 2025

[Pawan Carrying Corporation -Vs- The State of West Bengal & Ors.]

Mr. D. V. Pathy .. Sr. Advocate
Mr. Soumyajit Laskar
… … for the petitioner

Mr. Joyjit Choudhury .. ld. A.A.G.
Ms. Rima Sarkar
… … for the State

1. Affidavit-of-service filed in Court today is taken on record.

2. The petitioner has preferred the present writ petition challenging, inter alia, the order of detention in Form GST MOV-06 dated 25.02.2025, the show cause notice in Form GST MOV-07 dated 04.03.2025 and the order dated 11.03.2025 passed under Section 129(3) of the West Bengal Goods & Services Tax Act, 2017 read with Central Goods & Services Tax Act, 2017 imposing penalty amounting to Rs.49,02,884/- and the appellate order dated 14.07.2025 passed by the respondent no.3.

3. It is not in dispute that the petitioner had earlier approached this Court in WPA 7429 of 2025. This Court vide order dated 16.04.2025, disposed of the said writ petition granting liberty to the petitioner to avail the statutory appellate remedy. Pursuant thereto, the petitioner preferred an appeal, which came to be dismissed by the appellate authority by order dated 14.07.2025.

4. Learned senior Advocate appearing for the petitioner submits that the impugned orders are liable to be interfered with on merits.

5. However, it is evident that the challenge in the present writ petition is directed against an adjudication order as well as the first appellate order passed under the GST enactments.

6. Learned Advocate for the State-respondents submits that the statutory scheme provides for a further appeal against the order passed by the appellate authority under Section 112 of the said Act before the Goods and Services Tax Appellate Tribunal.

7. It is well settled that when an efficacious alternative remedy is available, this Court, in exercise of its writ jurisdiction under Article 226 of the Constitution of India would ordinarily refrain from entertaining the writ petition, unless exceptional circumstances such as lack of jurisdiction, violation of the principles of natural justice or challenge to the *vires* of the statute are made out.

8. In the present case, no such exceptional circumstance has been demonstrated warranting interference by this court. The petitioner having already availed the first appellate remedy pursuant to the liberty granted by this Court in WPA 7429 of 2025, thus, cannot be permitted to bypass the statutory mechanism of further appeal.

9. In view of the aforesaid, this Court is not inclined to entertain the present writ petition.

10. Accordingly, the writ petition stands dismissed on the ground of availability of alternative efficacious remedy.

11. However, the petitioner is granted liberty to avail the statutory remedy as provided under Section 112 of the said Act, if so advised and if permissible in law. In the event, such appeal is preferred, the appellate Tribunal shall consider the same in accordance with law without being influenced by any of the observations made in this order.

12. Since no affidavits have been filed by the respondents, the allegations made in the writ petition shall not be deemed to have been admitted.

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

(Gaurang Kanth, J.)