

CALCUTTA HIGH COURT

Petition(s) for Special Leave to Appeal (C) No(s). 15665/2022

Bm Construction Coochbihar-Appellant

Versus

Additional Commissioner Central Goods And Service Tax And Central Excise & Ors.-Respondent

Mr. M.r. Shah And Mr. Krishna Murari, JJ.

Date of order: 12/09/2022

Decision-Case Dismissed

Finidngs-Assessee challenged Assessment Order before the High Court.

The High Court refused to entertain the writ petition on ground of alternative appellate remedy under [Section 107](#) of the CGST Act.

Agrieved-assessee filed petition before Supreme Court.

Against the Assessment order, there is a further appeal U/s 107 of CGST Act.

Under the circumstances, in view of the alternative statutory remedy available by way of appeal, the High Court has rightly refused to entertain the writ petition.

Appearance:

Mr. Debrata Dhar, Adv., Mr. Sukesh Ghosh, Adv., Mr. N.N. Bain, Adv., Ms. Sangeeta Singh, AOR Mr. Sushanta Datta, Adv-Applicant

JUDGMENT

What was challenged before the High Court was the Assessment Order. Against the order of assessment, there is a further appeal under [Section 107](#) of the Central Goods & Services Tax Act, 2017.

Under the circumstances, in view of the alternative statutory remedy available by way of appeal, the High Court has rightly refused to entertain the writ petition.

We are in complete agreement with the view taken by the High Court.

The Special Leave Petition stands dismissed.

Pending application stands disposed of.