

04.01.2023  
(S/L-24)  
Ct.No.-2  
(P. Jana)

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

**WPA 3427 of 2022**

**Debnarayan Roy  
-versus-  
The Assistant  
Commissioner State Tax Bureau of  
Investigation (North Bengal),  
Head Quarters & ors.**

Mr. Himangshu Kumar Roy,  
Mr. Abhilash Mittal,  
... For the petitioner.  
Mr. Hirak Barman,  
Mr. Bikramaditya Ghosh,  
.... For the State.

The Order of Demand of Tax and Penalty dated February 24, 2021 passed by the Assistant Commissioner, State Tax Bureau of Investigation (North Bengal) Headquarters, the respondent no. 1 herein, is under challenge in the present writ petition.

In view of the availability of efficacious alternative relief of appeal under Section 107 of the West Bengal Goods and Services Tax Act, 2017, the present writ petition is not maintainable, accordingly, WPA 3427 of 2022 is dismissed as such without any order as to costs.

Learned counsel for the petitioner submits that the time to prefer such appeal since has expired, the petitioner will not be able to file the said appeal online, he seeks leave to file the appeal manually on the ground that the order under challenge was passed manually.

Leave, as prayed for, is granted.

Urgent Photostat certified copy of this order, if applied for, be supplied to the parties upon compliance of all requisite formalities.

**(Biswajit Basu, J.)**