

CALCUTTA HIGH COURT
IN THE CIRCUIT BENCH AT JALPAIGURI
APPELLATE SIDE

WPA 1434 of 2026

M/s Loknath Enterprise & anr.
Versus
The UOI & Ors.

Mr. Subhasish Mishra
Mr. Satyajit Paul
Mr. Raounak Ghosh

... For the petitioners.

Mr. Biplab Kumar Agarwal
Mr. Biswaraj Agarwal

... For respondents.

1. Challenging an adjudication order in original dated 15th September, 2023 and the order in appeal dated 11th December, 2024 passed by the Commissioner, CGST and CS, Siliguri appeal Commissionerate, Siliguri, the instant writ petition has been filed.
2. Having heard the learned advocates appearing the respective parties and has rightly pointed out by Mr. Agarwal, learned advocate appearing for the respondents, the petitioner has an alternative remedy in the form of an appeal before the Hon'ble Customs, Excise & Service Tax Appellate Tribunal (CESTAT). In the peculiar facts, this Court is not inclined to admit the aforesaid petition. The writ petition stands dismissed with liberty to the petitioner to approach the Hon'ble Customs, Excise & Service Tax Appellate

Tribunal (CESTAT) under Section 86 of the Finance Act, 1994 in accordance with law.

3. It is, however, made clear that since the writ petition was pending before this Court since 27th July, 2026, if the appeal is filed within a period of 4 weeks from date, the petitioner shall be entitled to exclusion of the period spent before this Court.
4. With the above observations and directions, the writ petition is disposed of.

(Raja Basu Chowdhury, J.)