

23.09.2022.  
p.b.  
Sl. No.48.

W.P.A. 21238 of 2022

Diamond Beverages Pvt. Ltd. & Anr.  
Vs.  
The Commissioner of CGST & CD  
(Appeal-1), Kolkata & Ors.

Mr. Ankit Kanodia,  
Ms. Megha Agarwal,  
Ms. Payal Shaw.

.....for the petitioner.

Mr. B. P. Banerjee,  
Mr. Tapan Bhanja.

.....for the CGST authority.

Heard learned advocates appearing for the parties.

Petitioner has filed this writ petition being aggrieved by the action of the respondent appellate authority concerned in not disposing his appeal in question which was filed on 27<sup>th</sup> March, 2019 and it is also the case of the petitioner that hearing of the appeal in question has already been concluded on 18<sup>th</sup> January, 2021 but till date no final order has been passed on the said appeal. Petitioner also submits that against the aforesaid grievance, petitioner has made two representations dated 28<sup>th</sup> July, 2021 and 3<sup>rd</sup> March, 2022 before the appellate authority concerned as appears at pages 39 and 40 of the writ petition.

Considering the submission of the parties, this writ petition is disposed of by directing the authority concerned

to pass a final order on the aforesaid appeal in question within 8 weeks from the date of communication of this order.

With this observation and direction, this writ petition being WPA No.21238 of 2022 stands disposed of.

**(Md. Nizamuddin, J.)**