27th November, 2020

AK

W.P.A. 7769 of 2020
With
I.A. No: CAN 1 of 2020

(Via Video Conference)

M/s. Unimove Trade Services Pvt. Ltd. & Anr.
-Vs-
The state of West Bengal & Ors.

Mr. Arijit Banerjee
Mr. Prabir Bera
Mr. Bhaskar Sengupta
…For the Petitioners.

Mr. Abhratosh Majumar
Md Talay M. Siddiqui
Mr. Debasish Ghosh
…For the State.

The writ petitioner is aggrieved by an acknowledgment for submission of appeal dated 17th August, 2020 issued by the Senior Joint Commissioner on behalf of the Appellate Authority, West Bengal State Tax.

Learned counsel appearing for the petitioner submits that the concerned authority did not accept the petitioner's appeal filed under the West Bengal GST Act, 2017 on the ground that the petitioner could not provide the certified copy of the impugned order before the authority within the statutory time frame, on the ground that the Appellate Authority did not receive the certified copy of the impugned order. Counsel places the concerned documents which shows the reason for rejection of the appeal.

Learned counsel appearing for the State/concerned authorities submits that the petitioner may be directed to the Jurisdictional Assessing Officer to look into the matter and that after the concerned Assessing Officer considers the case of the petitioner, the Appellate Authority will decide the appeal.

In view of the above stand of the respondent authorities, W.P.A. 7769 of 2020 is disposed of with a direction on the Jurisdictional Assessing Officer or the appropriate authority empowered under the Act to consider the grievance of the petitioner in the matter of rejection of the petitioner's appeal.

As suggested by learned counsel appearing for the State, the Assessing Officer will assist the petitioner in listing the appeal before the concerned Appellate Authority.

The impugned acknowledgement at Annexure-P6 is accordingly set aside.

(Moushumi Bhattacharya, J.)