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WPA 7849 of 2021

Matharoo Steel Co. Private Limited & Anr.
Vs
Deputy Commissioner, State Tax, Durgapur Range & Ors.

Ms. Rita Mukherjee,
Mr. Abhijat Das,
Mr. G. Jha
... For the Petitioners.

Mr. A. Roy, Ld. GP
Mr. S. Mukherjee,
Mr. D. Ghosh
... For the State.

Heard learned Advocates appearing for the parties.

In this writ petition, the petitioners are aggrieved by inaction on the part of the respondent/Appellate Authority/the Senior Joint Commissioner, State Tax, Howrah Circle (Bally Charge)/Respondent No.4 in disposing of the appeal in question filed by the petitioners on 15th October, 2019 in spite of repeated requests made by the petitioners to the Appellate Authority for disposal of its appeal in question, such action of the Respondent No.4 is in total disregard of the statutory time stipulated under Section 107(13) of the West Bengal Goods and Service Tax Act, 2017 under which the Appellate Authority was to dispose of the appeal within one year from the date of filing the Appeal unless there is any reasonable justification for delay in disposal of the appeal. Such conduct of the respondent No.4 is not appreciated by this Court and this Court is taking a serious judicial notice of such conduct of the respondent No.4 and is constrained to observe that there is dereliction in performing his statutory duty.

Learned Advocate appearing for the respondents was asked to take instructions by my order dated 23.11.2021 explaining the reasons for such delay in disposal of appeal to which learned Advocate for the respondents could not file any instructions or could not justify the action of the respondent No.4 and has not come up with any explanation of such delay of more than two years in disposing the Appeal in contravention of the statutory provision of 107(13) of the WBGST Act.

Considering this fact, this writ petition, being WPA 7849 of 2021 is disposed of by directing the respondent No.4 to dispose of the appeal in question filed by the petitioners on 15th October, 2019 as appears from Annexure P-12 to the writ petition positively within one month from the date of communication of this order in accordance with law and by passing a reasoned and speaking order after giving effective opportunity of hearing to the petitioners or its authorised representative without granting any unnecessary adjournment to the petitioners.

(Md. Nizamuddin, J.)