S/L 15
07.01.2021
Court No.26
SD

WPA 7711 of 2020
(Via Video Conference)

Swapan Mali
Vs.
Joint Commissioner of State Tax, GST & Ors.

Mr. Sumit Ghosh
... for the Petitioner.

Mr. Abhratosh Majumdar
Mr. T.M. Siddiqui
Mr. D. Ghosh
... for the State.

This is an application under Article 226 of the Constitution of India wherein the writ petitioner's appeal has been dismissed on the ground of limitation as the online appeal was not filed within time. Upon the appeal being filed offline, the appellate authority has rejected the same on the grounds of limitation.

Mr. Abhratosh Majumdar, counsel appearing on behalf of the State, fairly submits that the matter may be remanded to the appellate authority to decide the same on merit.

In light of the same, order of the appellate authority is quashed and set aside and appellate authority is directed to decide the matter on merit upon granting an opportunity of hearing to the petitioner within a period of four weeks from the date of communication of this order.

With these observations, WPA 7711 of 2020 is disposed of.

Since, no affidavit-in-opposition has been called for the allegations made in the writ petition are deemed to have not been admitted by the respondents.

There will be no order as to costs.

Urgent photostat certified copy of this order, if applied for, be given to the parties upon compliance of all necessary formalities.

(Shekhar B. Saraf, J.)