

09.03.2022.
p.b.
Sl. No.15.

W.P.A. 3479 of 2022
(Through Video Conference)

Hari Om Arora
Vs.
Union of India & Ors.

Mr. Anuj Kumar Mishra,
Mr. Avishek Bhandari,
Mr. Dipayan Dan.
.....for the petitioner.

Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. D. Ghosh.
.....for the State.

Mr. Somnath Ghoshal.
.....for the respondent no.1.

Heard learned advocates appearing for the parties.

Petitioner has filed this writ petition being aggrieved by the impugned order dated 21st January, 2022 passed by the Joint Commissioner, State Tax Assansol Charge, rejecting the application of the petitioner dated 17th December, 2021 making prayer for condonation of delay in uploading input credit certificate issued by his Chartered Accountant and the reasons for such delay was the illness of his Chartered Accountant and further, period of delay is very negligible.

Considering the submission of the parties, the impugned order dated 21st January, 2022 being annexure P-7 to the writ petition is set aside with a direction upon

the Joint Commissioner of Commercial Tax/respondent no.6 to pass a fresh order on the aforesaid application of the petitioner dated 17th December, 2021 for the prayer of condonation of delay within four weeks from the date of communication of this order by taking a lenient view.

With this observation and direction, this writ petition being WPA No.3479 of 2022 stands disposed of.

(Md. Nizamuddin, J.)