

15.6.2022.
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Sl. No.16

W.P.A. 9843 of 2022

RSD Natural Resources Private Limited & Anr.
Vs.
The State of West Bengal & Ors.

Mr. Arijit Chakraborty,
Mr. Lalit Baid,
Ms. Saberi Saha,
Ms. Dona Mondal,
Mr. Prabir Bera.
Mrs. Dona Boral
... for the petitioners.

Mr. A. Ray,
Mr. T.M. Siddiqui,
Mr. D. Ghosh,
Mr. S. Mukherjee,
Mr. N. Chatterjee.
... for the State.
Mr. Somnath Ghoshal
... for the UOI.

Heard learned advocates appearing for the parties.

In this matter, petitioner has challenged the impugned order dated 13th December, 2021 being Annexure P-10 to the writ petition passed by the State GST appellate authority dismissing the appeal in question of the petitioner which was filed pursuant to the leave granted by this Court dated 6th September, 2021, on the ground that the impugned order of the appellate authority concerned is bad in law for the reason that it is non-speaking order and the appeal in question has been dismissed purely on technical ground and not on the merit of the case.

Considering the submission of the parties, this writ petition being WPA No.9843 of 2022 is disposed of by setting aside the aforesaid impugned order dated 13th December, 2021 and the case is remanded back to the appellate authority to consider and dispose of the appeal in question on merit and in accordance with law after observing the principle of natural justice, preferably within 12 weeks from the date of communication of this order.

(Md. Nizamuddin, J.)