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WPA 12984 of 2022

Platinum Plywood Private Limited

Vs

Senior Joint Commissioner of Revenue, State Tax,
Chowringhee Circle & Ors.

Mr. Sandip Choraria,
Mr. Himangshu Kumar Ray,
Mr. Rajarshi Chatterjee
... For the Petitioner.

Mr. A. Ray, Ld. GP.,
Mr. S. Mukherjee,
Mr. D. Ghosh,
Mr. V. Kothari
... For the State.

Heard learned Advocates appearing for the parties.

Petitioner has filed this writ petition being aggrieved by the impugned order dated 10th May, 2022 rejecting the appeal of the petitioner which was filed manually and not electronically. Petitioner submits that at the time of filing the appeal manually it has already deposited statutory pre-deposit amount under Section 107(6) of the WBGST Act by interpreting that under Section 108(1) it is entitled to file any appeal either electronically or manually. Such submission of Mr. Choraria, learned Advocate appearing for the petitioner is not convincing since on a plain reading of Section 108(1) of the WBGST Act I find from the plain language of the same that filing of appeal electronically is mandatory and it can be filed manually only if any notification issued by the Commissioner, which is absent in this case. Mr. Choraria could not produce

any notification from the Commissioner in this case which allows filing of appeal under Section 108 of the WBGST Act manually.

Interpreting Section 108 of the WBGST Act, I am of the considered opinion that filing of appeal under Section 108 of the aforesaid Act electronically is mandatory and filing of the appeal manually will only allowable if the Commissioner issues any notification permitting to do so. However, for the ends of justice, since the petitioner has made pre-deposit of the statutory amount while filing the appeal in question manually, Authority concerned is directed to refund the said amount back to the Electronic Ledger of the petitioner within seven days from date and time to file statutory appeal electronically is extended by seven days from the date of receipt of the refund of the pre-deposit.

Authority concerned shall cooperate with the petitioner in complying with the formalities of filing appeal electronically.

With this observation and direction, this writ petition being WPA 12984 of 2022 is disposed of.

(Md. Nizamuddin, J.)

