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WPA 17055 of 2022

Debabrata Santra

Vs

Assistant Commissioner of Revenue, Tamluk Charge
& Ors.

Mr. Sandip Choraria,
Mr. Rajarshi Chatterjee
... For the Petitioner.

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

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order of the Appellate Authority under WBGST Act, dated 27th April, 2022, dismissing the appeal of the petitioner on the ground of non-receipt of certified copy of the order which was challenged before the Appellate Authority. Petitioner submits that such dismissal is purely on technical ground and petitioner submits that down loaded copy of the order from the official website of the Authority was filed by the petitioner before the Appellate Authority, which was not accepted and petitioner being a lay person was not aware that the down loaded copy of the order is not acceptable and petitioner will have to file certified copy of the order. Petitioner submits that now the petitioner has obtained the certified copy of the order

in question though Mr. Ghosh, learned Advocate appearing for the State respondents submits that the application for obtaining the certified copy of the order was made belatedly.

Considering the submission of the parties and for the ends of justice, the impugned order dated 27th April, 2022 passed by the Appellate Authority dismissing the appeal of the petitioner on technical ground is set aside and for the ends of justice petitioner is granted liberty to file fresh appeal along with the certified copy of the original adjudication order within seven days from date and if such appeal is filed by the petitioner within the time stipulated herein and after observing all statutory formalities, the same shall be considered and disposed of by the Appellate Authority on merits and without raising the point of limitation.

With this observation and direction, this writ petition being WPA 17055 of 2022 is disposed of.

(Md. Nizamuddin, J.)