17.08.2022
Sl no. 8
Ct no. 2
P.M.

WPA 17841 OF 2022

Vijay Kumar Jaiswal.
- Vs -
Deputy Commissioner State Tax, Goods and Service Tax, Posta Bazar and Burtola Charge & Ors.

Mr. Rituraj Chakraborty
… for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader
Mr. T.M. Siddiqui,
Mr. N. Chatterjee,
Mr. V. Kothari
…. For the State

Heard learned counsel appearing for the parties.

By this writ petition petitioner has challenged the impugned order dated 28th July, 2022 passed by the appellate authority under WBGST Act, 2017 which was dismissed purely on technical ground of delay in submission of appeal.

Considering the submission of the parts and in the interest of justice the aforesaid impugned order dated 28th July, 2022 is set aside and the matter is remanded back to the appellate authority concerned to pass fresh speaking order in accordance with law on merit of the appeal after giving an opportunity of hearing to the petitioner or its authorized representatives.

It is needless to mention that in course of the proceeding before the appellate authority the petitioner shall be entitled to get the copies of the documents upon which State GST authority would rely. Such proceedings before the appellate authority should be concluded and final order be passed preferably within a period of eight weeks from the date of communication of this order.

With this observation and direction this writ petition being WPA 17841 of 2022 stands disposed of.

(Md. Nizamuddin, J.)