

07.09.2022.
p.b.
Sl. No.17.

W.P.A. 19825 of 2022

M/s. Asansol Steel Casting Pvt. Ltd. & Anr.
Vs.
Union of India & Ors.

Mr. Arijit Chakraborty,
Mr. N. Chowdhury,
Mr. Prabir Bera,
Mr. D. Sharma.

.....for the petitioners.

Mr. A. Ray,
Mr. S. Mukherjee,
Mr. D. Ghosh,
Mr. D. Sahu.

.....for the State.

Mr. Rajib Kr. Acharyya.

.....for the UOI.

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 18th July, 2022, on the ground that its appeal has been dismissed merely on technical ground of a minor period of delay of one month in filing the appeal since major period of the delay mostly falls during the COVID period and according to the petitioner, it is covered by the decision of the Hon'ble Supreme Court in this regard.

Considering the submission of the parties and the interest of justice, the impugned order dated 18th July, 2022 is set aside and the matter is remanded back to the appellate authority concerned/respondent no.3 to consider the appeal in question afresh on merit and dispose of the

said appeal by passing a reasoned and speaking order and after giving an opportunity of hearing to the petitioner or its authorized representatives within eight weeks from the date of communication of this order. This order has been passed considering the period of limitation due to exceptional circumstances of the delay period mainly fall during the COVID.

With this observation and direction, this writ petition being WPA No.19825 of 2022 is disposed of.

(Md. Nizamuddin, J.)