**10.1.2022**
**ks**
sl. 37

**WPA 20592 of 2021**

Incotech Engineers Private Limited
Vs
Assistant Commissioner, State Tax, Durgapur Range & Ors.

Mr. Anil Kumar Dugar,
Mr. Rajarshi Chatterjee,
Mr. D. Ghosh
... For the Petitioner.

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

Heard learned Advocates appearing for the parties.

In this writ petition, the petitioner has challenged the impugned order dated 8th May, 2019 passed under Section 107 of the WBGST Act, 2017 on the ground that the impugned order by the Appellate Authority dismissing the appeal in question on the ground of non-deposit of 10% of disputed amount of tax, is perverse in view of the fact that the condition precedent for pre-deposit of 10% of the disputed amount of tax for filing the appeal in question was already complied on 12th February, 2019 and proof to this extent has been annexed to the writ petition at page 48.

Considering the submission of the parties, this writ petition, being WPA 20592 of 2021 is disposed of by considering the undisputed facts appears from record that condition of pre-deposit of 10% of the disputed tax in question has already been fulfilled, the impugned order of the Appellate Authority dated 8th May, 2019 is set aside and the case is remanded to the Appellate Authority concerned to consider afresh the appeal in question on merit and dispose of the same in accordance with law. Before proceeding in the appeal in question, petitioner shall again satisfy the Appellate Authority with regard to the pre-deposit of the 10% disputed tax in question with sufficient documents.

**( Md. Nizamuddin, J. )**