

29.09.2022.
p.b.
Sl. No.20.

W.P.A. 22186 of 2022

Rahul Roy
Vs.
The State of West Bengal & Ors.

Mr. Mrityunjoy Chatterjee,
Mr. Saroj Banerjee,
Mr. Debapriya Majumder.
.....for the petitioner.

Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. N. Chatterjee,
Mr. V. Kothari.
.....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 25th August, 2022 which was dismissed on the technical ground of delay of 42 days which according to the petitioner, was due to medical ground and petitioner has annexed to this writ petition the documents relating to petitioner's illness.

Considering the submission of the parties, this writ petition being WPA No.22186 of 2022 is disposed of by setting the aforesaid impugned order of the appellate authority dated 25th August, 2022 and the matter is remanded back to the appellate authority concerned to reconsider the appeal in question on merit if the same has been filed in compliance of all other statutory formalities

within a period of eight weeks from the date of communication of this order and pass a reasoned and speaking order after giving an opportunity of hearing to the petitioner or its authorized representatives without raising the point of limitation. This order has been passed in view of the exceptional facts and circumstances of the case relating to delay in filing the appeal.

(Md. Nizamuddin, J.)