29.09.2022.
p.b.
Sl. No.28.

W.P.A. 22373 of 2022

M/s. India Tyre & Rubber
Company India Ltd. & Anr.
Vs.
State of West Bengal & Ors.

Mr. Suvranil Saha.
........for the petitioner.
Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. S. Mukherjee,
Mr. D. Ghosh.
........for the State.

Heard learned counsel appearing for the parties.

By this writ petition, petitioner has challenged the impugned order of the appellate authority under WBGST Act, dated 13th September, 2022 which was dismissed, on the ground of delay of two months and not on merit of the appeal. Petitioner submits that due to bona fide mistake and overlooking the official portal of the department, petitioner could not know the date of the adjudication order and immediately on coming to know, he filed the appeal but not file any application for condonation of delay due to misconception that he was within the time.

Considering the exceptional facts and circumstances of this case, this writ petition being WPA No.22373 of 2022 is disposed of by setting the aforesaid impugned order dated 13th September, 2022 passed by the appellate authority and the matter is remanded back to the appellate authority to reconsider and pass a fresh order in accordance with law and on merit of the appeal if petitioner deposits another 20% of the demand of tax within three weeks from date and if petitioner deposits such amount within the time stipulated herein, no coercive action shall be taken against the petitioner for recovery of the demand in question.

(Md. Nizamuddin, J.)