

05.12.2022

Sl no. 8

Ct no. 2

P.M.

WPA 26039 OF 2022

Narsingh Behari Chittlangia.

- Vs -

**Assistant Commissioner of Revenue,
State Tax, Lalbazar & Radhabazar Charge & Ors.**

Mr. Debanuj Basu Thakur

... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader

Md. T.M. Siddiqui,

Mr. D. Ghosh,

Mr. D. Sahu.

.... 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, dismissing the appeal on the ground of delay of three months without any explanation at all even after providing any opportunity of hearing by the appellate authority for explanation of such delay.

Considering the facts and circumstances of this case, I am not inclined to interfere with the impugned order of the appellate authority and accordingly this writ petition being WPA 26039 of 2022 is dismissed.

(Md. Nizamuddin, J.)