

14.12.2022

Sl no. 6

Ct no. 2

P.M.

WPA 26193 OF 2022

Adak Electric private Limited

- Vs -

The State of West Bengal & Ors.

Ms. Bulbuli Basu

... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader

Md. T. M. Siddiqui

Mr. D. Ghosh,

Mr. N. Chatterjee

... for the State.

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned order dated 4th November, 2022 passed by the appellate authority concerned under the WBGST Act rejecting the petitioner's appeal and condonation application filed against the adjudication order dated 25th May, 2022.

It appears on perusal of the aforesaid impugned order that the appellate authority's order is in total non application of mind and is a non-speaking order. In the third paragraph of the order it has recorded that the appeal can be preferred up to 25th May, 2022 against the order dated 24th September, 2022, it is strange that how it is possible if the recording of the appeal is accepted that the appeal is to be filed on 25th May, 2022 in advance against the order dated 25th September, 2022.

Furthermore, the appellate authority has recorded that against the intimation in question petitioner has not filed any appeal while that intimation is not an adjudication order itself rather it indicates the date of the adjudication order. The issue of condonation of delay in filing the appeal has not been considered in a proper manner by passing a speaking order.

Considering the facts and circumstances of this case as appears from record and submission of the parties the aforesaid impugned order dated 4th November, 2022 is set aside and the matter is remanded back to the appellate authority concerned to reconsider the appeal in question and issue of condonation of delay by passing a reasoned and speaking order after giving an opportunity of hearing to the petitioner or its authorized representatives within a period of eight weeks from the date of communication of this order.

(Md. Nizamuddin, J.)