

20.12.2022.
p.b.
Sl. No.15.

WPA 27502 of 2022

Bidhan Mondal
Vs.
Assistant Commissioner of State
Tax, Bureau of Investigation South
Bengal (Head Quarters) & Ors.

Mr. Sumit Ghosh,
Mr. Souradeep Majumder.
.....for the petitioner.
Mr. A, Ray,
Mr. S. Mukherjee,
Mr. D. Ghosh,
Mr. D. Sahu.
.....for the State.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 1st September, 2022, passed by the appellate authority under WBGST Act, dismissing the appeal of the petitioner, on the ground of delay. I have perused the aforesaid impugned order and find the same as well reasoned and speaking order. Plea of the petitioner is that period after the expiry of the limitation for filing the appeal till the date of filing, his wife was under treatment in Chennai is not acceptable for the reason that petitioner himself was not personally conducting and pursuing his case as appears from the fact that this writ petition has been filed by Constituted Attorney appointed by him.

Accordingly, this writ petition being WPA 27502 of 2022 is dismissed.

(Md. Nizamuddin, J.)