

9.11.2022

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Circuit Bench of Calcutta High Court
At Jalpaiguri

WPA 2591 of 2022

Mohammad Wasil

Vs.

Assistant Commissioner, Jalpaiguri Division, West
Bengal & Ors.

Mr. Dhiraj Lakhotia,

Mrs. Matan Chakraborty

... For the Petitioner.

Mr. Hirak Barman,

Mr. Bikramaditya Ghosh

... For the State.

Heard learned Advocates appearing for the
parties.

Petitioner has filed this writ petition challenging the impugned order of the Appellate Authority under the WBGST Act, dated 29th August, 2022 dismissing the appeal in question of the petitioner on the ground of delay alone without going into the merits of the appeal and without passing any reasoned and speaking order. In the interest of justice the impugned order dated 29th August, 2022 is set aside and the matter is remanded back to the Appellate Authority concerned with a direction upon the Appellate Authority to consider and dispose of the appeal in question on merits and in accordance with law after giving an opportunity of hearing to the petitioner or his authorised representative preferably within two months from the

date of communication of this order.

(Md. Nizamuddin, J.)