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WPA 974 of 2023

V.K. Gupta @ Vijay Kumar Gupta
Vs
The Assistant Commissioner of State Tax, Manohar Katra Charge & Ors.

Mr. Alok Kumar Ghosh,
Mr. Nilesh Kundu,
Mr. Aniket Mitra
... For the Petitioner.
Mr. A. Ray, Ld. GP.,
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 of the Appellate Authority under the WBGST Act, dated 2nd November, 2022, dismissing the appeal of the petitioner on the ground of delay of 100 days in filing the appeal in question. It appears from record that not a single scrap of paper has been annexed to this writ petition for explaining the delay of such a substantial period of delay of 100 days though the petitioner is taking the plea that petitioner is of 75 years old and suffering from several ailments while petitioner himself has affirmed this writ petition by coming to this court. It is not a case that petitioner is so ill that he is not able to come to this court and when he himself could come to this court he could have filed Appeal before the appellate authority personally or through an authorised representative.

There is neither any pleading in the writ petition about the story of illness nor any scrap of paper has been annexed to this writ petition in support of the petitioner's plea that petitioner was physically and medically unfit.

Considering the facts and circumstances of the case I am not inclined to entertain this writ petition being WPA 974 of 2023, and accordingly the same is dismissed.

(Md. Nizamuddin, J.)