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WPA 1180 of 2023

Ram Saran Shaw
Vs
The State of West Bengal & Ors.

Ms. Bulbuli Basu
... For the Petitioner.
Mr. A. Ray, Ld. GP.,
Mr. T.M. Siddiqui,
Mr. D. Ghosh,
Mr. N. Chatterjee,
Mr. V. Kothari
... For the State.

Heard learned Advocates appearing for the parties.

Petitioner has filed this writ petition being aggrieved by the impugned order dated 16th November, 2022, passed by the Appellate Authority under the WBGST Act on the ground of delay of around three months. Petitioner explains the reasons for delay that the petitioner was under treatment in Channai and has annexed medical documents in support of his contention.

Considering the facts and circumstances of this case and submission of the parties and in the interest of justice, the aforesaid impugned order of the Appellate Authority is set aside and the matter is remanded back to the Appellate Authority concerned to consider and dispose of the appeal in question on merits subject to fulfillment of all other formalities required to be observed in filing the appeal except the

point of limitation. The Appellate authority concerned shall consider and dispose of the appeal in question of the petitioner by passing a reasoned and speaking order after giving an opportunity of hearing to the petitioner, within a period of 12 weeks from date.

With this observation and direction this writ petition being WPA 1180 of 2023 is disposed of.

(Md. Nizamuddin, J.)