

WPA 2224 OF 2023

14.03.2023

Sl no. 9

Ct no. 2

P.M.

Sadhan Ghosh

- Vs -

The State of West Bengal & Ors.

Ms. Soma Chatterjee,
Mr. Arkadeb Biswas,
Mr. Saikat Sutradhar
... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader
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 28th November, 2022, passed by the appellate authority concerned under the WBGST Act dismissing the appeal of the assessee/petitioner which was filed on 12.09.2022 against the order in original dated 5th April, 2022.

It appears from record that before dismissing the appeal of the petitioner, the appellate authority had granted opportunity to the petitioner to explain the delay in filing the appeal but the petitioner did not avail the said opportunity and even in this writ petition there is not a single word of explanation against such delay in filing the appeal. If the

aforesaid impugned order of the appellate authority is interfered in such circumstances it would amount to give a complete go bye to the law of limitation.

In view of the discussion made above, I am not inclined to interfere with the impugned order of the appellate authority and accordingly this writ petition being WPA 2224 of 2023 is dismissed.

(Md. Nizamuddin, J.)