

27.02.2023.
p.b.
Sl. No.25.

WPA 2723 of 2023

Somnath Gupta
Vs.
The State of West Bengal & ors.

Mr. Tarun Chatterjee,
Mr. Samrat Choudhury.
.....for the petitioner.
Mr. Ajit Kr. Mishra,
Mr. Abhishek Dey.
.....for the respondent no.2.
Mr. A. Ray,
Mr. T. M. Siddiqui,
.....for the State.

Heard learned advocate appearing for the parties.

By this writ petition, petitioner has challenged the impugned order of the appellate authority under WBGST Act, dated 2nd September, 2022, dismissing the appeal in question filed by the petitioner only on the ground of delay of 35 days without going into the merit of the appeal.

Considering the facts and circumstances of this case and submission of the parties, in the interest of justice and in view of the exceptional circumstances of this case, the aforesaid impugned order dated 2nd September, 2022, is set aside and the matter is remanded back to the appellate authority concerned to pass a fresh speaking order in accordance with law and after considering the merit of the appeal itself, within a period of 8 weeks from

the date of communication of this order. Needless to mention that such fresh order is to be passed after giving an opportunity of hearing to the petitioner or his authorized representatives.

With this observation and direction, this writ petition being WPA 2723 of 2023 is disposed of.

(Md. Nizamuddin, J.)