

02.03.2023.
p.b.
Sl. No.37.

WPA 3845 of 2023

Biswarup Adhikary
Vs.
The Deputy Commissioner of State
Tax, China Bazar Charge & Ors.

Mr. Aniket Mitra.
.....for the petitioner.

Mr. A. Ray,
Mr. D. Ghosh,
Mr. D. Sahu.
.....for the State.

Heard learned advocates appearing for the parties.

Petitioner has filed this writ petition challenging the impugned order of the appellate authority dismissing the appeal of the petitioner on the ground of delay of 60 days without going into the merit of the appeal. Petitioner submits that delay in filing such appeal was due to ignorance of technical procedure in downloading the order in original. Petitioner submits that it has made pre-deposit also and further submits that the appeal has got merit. Taking into consideration the ignorance of technical procedure by the petitioner and that the appeal has got merit and petitioner has already made pre-deposit and that the delay is not very substantial, in view of such exceptional circumstances, the aforesaid impugned order of the appellate authority dated 27th November, 2022 is set aside and matter is remanded back to the appellate

authority concerned to consider and dispose of the appeal in question on merit on condition of making payment of cost of Rs.10,000/- to the office of the Commissioner concerned and upon producing the receipt of payment to the said authority within two weeks from date.

With this observation and direction, this writ petition being WPA 3845 of 2023 is disposed of.

(Md. Nizamuddin, J.)