

23.03.2023.
p.b.
Sl. No.32.

WPA 4903 of 2023

Sekh Mojam Ali
Vs.
The State of West Bengal & Ors.

Ms. Sweta Mukherjee,
Mr. Arup Sarkar.
.....for the petitioner.

Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. N. Chatterjee,
Mr. V. Kothari.
.....for the State.

Both the parties are present.

By this writ petition, petitioner has challenged the impugned order of the appellate authority dated 25th November, 2022, under the relevant provisions of the WBGST Act, dismissing the appeal of the petitioner, only on the ground of minor delay of 14 days after excluding the period of delay during Covid-19 under which petitioner was protected by the order of the Hon'ble Supreme Court during the Covid-19 period, without going into the merit of the appeal.

Considering the facts and circumstances of this case and submission of the parties and in the interest of justice, the aforesaid impugned order dated 25th November, 2022, is set aside and the matter is remanded back to the appellate authority concerned to consider and dispose of the appeal in question on merit and in

accordance with law and by passing a reasoned and speaking order after giving an opportunity of hearing to the petitioner or his authorized representatives, within eight weeks from the date of communication of this order.

With this observation and direction, this writ petition being WPA 4903 of 2023 stands disposed of.

(Md. Nizamuddin, J.)