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WPA 5320 of 2023

Vardan Associates Pvt. Ltd.

Vs

Assistant Commissioner of Revenue, Baharampur
Charge & Ors.

Mr. Sandip Choraria,

Mr. Rajarshi Chatterjee

... For the Petitioner.

Mr. A. Ray, Ld. GP.,

Mr. T.M. Siddiqui,

Mr. D. Ghosh,

Mr. S. Mukherjee,

Mr. V. Kothari

... For the State.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order of the Appellate Authority under the WBGST Act dismissing the appeal of the petitioner on the ground of 210 days' delay without going into the merits of the appeal which according to the petitioner was highly meritorious since the order in original was passed without issuing any pre-show-cause-notice and further that due to financial hardship it could not file the appeal within time. In view of an exceptional circumstances that the order in original challenged before the Appellate Authority was without jurisdiction since the same was passed without issuing pre-show-cause-notice and due to financial hardship of the petitioner such inordinate delay in filing the appeal before the Appellate Authority, the aforesaid impugned order of the Appellate Authority dated 20th February,

2023, is set aside and the matter is remanded back to the Appellate Authority concerned to consider and dispose of the aforesaid appeal of the petitioner on merits, on condition that the petitioner shall pay a costs of Rs.50,000/- to the department concerned of WBGST, within a period of 15 days from date which he has agreed to pay and if such payment is made by the petitioner within the time stipulated herein, the Appellate Authority shall consider and dispose of the appeal on merits within 12 weeks from the date of filing proof of such payment.

It is specifically recorded that this court has not gone into the merits of the said appeal and the Appellate Authority concerned while considering and disposing the appeal in question shall act strictly in accordance with law and without being influenced by any observation made in this order.

With this observation and direction this writ petition being WPA 5320 of 2023 is disposed of.

(Md. Nizamuddin, J.)