

03.04.2023
PB
Sl. No.17.

WPA 5984 of 2023

DEC Agrotech Pvt. Ltd.
Vs
Superintendent of CGST & CX,
Range – VI, Shyambazar Division,
Kolkata North Commissionerate & Ors.

Mr. Akshat Agarwal.
... For the Petitioner.

Mr. B. P. Banerjee,
Mr. Tapan Bhanja.
.....for the CGST & CX.

Ms. Sayani Coychowdhury.
.....for the UOI.

In view of the submission made by Mr. Banerjee, representing the CGST authority concerned that respondent no.5 is not a relevant party, the name of respondent no.5 is deleted from this writ proceeding.

By this writ petition, petitioner has challenged the impugned order of the appellate authority dated 1st December, 2022 dismissing the appeal of the petitioner which was filed on 17th February, 2022 against the order in original dated 9th February, 2021, on the technical ground of filing the certified copy of the adjudication order beyond the statutory period. Petitioner submits that the appeal in question was filed by the petitioner within the period of limitation in view of the judgment of the Hon'ble Supreme Court in

taking into consideration relating to the period which is protected by the aforesaid order during the period of Covid-19. Admitted position is that the appeal in question was filed within the time by taking into consideration the judgment of the Hon'ble Supreme Court relating to the period of limitation fallen within the Covid-19. It is a case of filing certified copy beyond the period of limitation and on that ground alone, I am of the view that appeal of the petitioner cannot be thrown and it deserves hearing on merit in the interest of natural justice.

Accordingly, in view of the discussions made above, this writ petition being WPA 5984 of 2023 is disposed of by setting aside the aforesaid impugned order of the appellate authority dated 1st December, 2022 and the matter is remanded back to the appellate authority concerned to consider and dispose of the appeal on merit and in accordance with law within eight weeks from the date of communication of this order.

(Md. Nizamuddin, J.)