

WPA 7728 OF 2023

08.05.2023

Sl no. 18

Ct no. 2

P.M.

Pioneer Fabricator Private Limited

- Vs -

State of West Bengal & Ors.

Mr. Avra Mazumder,
Mr. Suman Bhowmik,
Mr. Samrat Das

... for the petitioner

Mr. A. Ray, Ld. G.P.,
Mr. D. Ghosh,
Mr. N. Chatterjee,
Mr. D. Sahu

... for the State

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned order of attachment of bank account of the petitioner, dated 16th November, 2022 being annexure P/9 to the writ petition which arises out of the adjudication order in original dated 21st June, 2022 under Section 74(1) of the WBGST Act, 2017 which is an appellable order and time to file appeal has already expired long back.

Learned advocate appearing for the petitioner submits that petitioner is ready and willing to avail the statutory remedy of appeal but since it has become time barred it could not file the appeal. The reason for delay in not filing the appeal till date has

been explained in paragraph 12 of the writ petition. On perusal of which it appears that Managing Director of the Company who used to look after the day to day affairs of the petitioner company expired on May 4, 2022 and liquidation proceeding has already been initiated against the petitioner company and the son of the deceased Managing Director is not very much aware of the affairs of the petitioner company .

The petitioner submits that the reason for delay is not deliberate and intentional and had been caused due to unavoidable circumstances.

Considering the exceptional facts and circumstances of this case and submission of the parties this writ petition being WPA 7728 of 2023 is disposed of by granting liberty to the petitioner to file statutory appeal before the appellate authority concerned within two weeks from date subject to compliance of all other formalities and on condition of making payment cost of Rs. 50,000/- to the respondent GST authority concerned. If such appeal is filed after compliance of the aforesaid formalities, in that event the respondent appellate authority will consider the appeal on merit without insisting on the issue of limitation, within twelve weeks from date of

filing appeal. If petitioner files the appeal within the time stipulated herein and subject to compliance of the aforesaid condition the impugned order of attachment of bank account of the petitioner will stand stayed.

In case of failure to comply any of the aforesaid conditions by the petitioner within the time stipulated herein this order will not have any force.

With this observation and direction this writ petition stands disposed of.

(Md. Nizamuddin, J.)