04.05.2023
PB
Sl. No.13.

WPA 7937 of 2023

Jaishree Exports & Anr.
Vs
The Assistant Commissioner, Central Tax, Park Street Division, Kolkata South Commissionerate & Ors.

Mr. Anil Kr. Dugar,
Mr. R. Chatterjee.
... For the Petitioner.
Mr. K. K. Maiti,
Ms. Aishwarya Rajyashree.
.......for the CGST authority.
Mr. Arabinda Sen.
......for the respondents.

By this writ petition, petitioner has challenged the impugned order of the appellate authority dated 20th December, 2022 dismissing the appeal of the petitioner which was filed on 18th July, 2022 against the order in original dated 29th April, 2022, 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 by taking into consideration relating to the period which is protected by the aforesaid judgment 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 7937 of 2023 is disposed of by setting aside the aforesaid impugned order of the appellate authority dated 20th 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.)