

04.05.2023
PB
Sl. No.14.

WPA 7938 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. Subrata Mukherjee.
.....for the UOI.

By this writ petition, petitioner has challenged the impugned order of the appellate authority dated 5th December, 2022 under the relevant provisions of CGST Act, dismissing the appeal of the petitioner by the appellate authority on a minor delay of 38 days due to illness of tax consultant and in this regard, averment has been made in paragraph 10 of this writ petition

Considering the submission of the parties and in the interest of justice, the impugned order of the appellate authority dated 5th December, 2022 is set aside and the matter is remanded back to the appellate authority concerned to decide the appeal on

merit in accordance with law after giving an opportunity of hearing to the petitioner or their authorized representatives within 12 weeks from the date of communication of this order.

With this observation and direction, this writ petition being WPA 7938 of 29023 is disposed of.

(Md. Nizamuddin, J.)