WPA 8113 OF 2023

15.05.2023
Sl no. 13
Ct no. 2
P.M.

Madan Mohan Sadhu & Co.

- Vs –

Deputy Commissioner, State Tax, Bureau of Investigation (South Bengal), Durgapur Zone & Ors.

Mr. Piyal Gupta,
Mr. S. N. Dhuria
… for the petitioner

Mr. A. Ray, Ld. G.P.,
Md. T.M. Siddiqui,
Mr. D. Ghosh,
Mr. N. Chatterjee,
… for the State

Petitioner has filed this writ petition on 31st March, 2023 challenging the impugned order dated 8th July, 2022, under Section74 of the WBGST Act, 2017 which is an appellable order. This writ petition has been filed after more than eight months from the date of passing of the aforesaid impugned order.

Though medical certificate which petitioner has annexed shows that the petitioner had met with an accident and suffered orthopedic problem and he was under the treatment from 5th July, 2022 to 21st October, 2022 under the doctor who has treated him.

It appears from record that the petitioner affirmed the writ petition on 10th January, 2023. Learned advocate appearing for the petitioner submits that though the writ petition was affirmed on 10th January, 2023 but the same could not be filed due to personal ground of illness of his father due to which a delay of another 2½ months has occurred in filing the writ petition.

Considering the facts and circumstances of this case and submission of the parties and in view of exceptional circumstances of medical ground of the petitioner and learned advocate's personal ground this writ petition being WPA 8113 of 2023 is disposed of by granting liberty to the petitioner to file appeal before the appropriate authority within ten days from date subject to payment of cost of Rs. 30,000/- to be paid to the GST authority concerned and subject to compliance of all other formalities including making pre-deposit in filing the appeal.

If petitioner files the appeal within the time stipulated herein by making payment of the aforesaid cost and by compliance of all other formalities in that event the appellate authority shall consider the appeal on merit and dispose the same in accordance with law.

In case of default on the part of the petitioner in compliance of any of the aforesaid conditions, this order will not have any force.

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

(Md. Nizamuddin, J.)