

12.05.2023

Sl no. 31

Ct no. 2

P.M.

WPA 8291 OF 2023

Shyamal Kumar Kundu.

- Vs -

The State of West Bengal & Ors.

Ms. Priya Ghosal

... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader

Md. T. M. Siddiqui,

Mr. D. Ghosh,

Mr. N. Chatterjee

... for the State.

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned order dated 3rd January, 2023 by the appellate authority under the WBGST Act dismissing the appeal of the petitioner only on the technical grounds of delay of about two months and not on the merit of the appeal.

It appears from record that petitioner has already made a pre-deposit of the disputed tax also.

Considering the submission of the learned advocate appearing for the petitioner that delay in filing the appeal is not very substantial and not inordinate and there was no willful and deliberate action on the part of the petitioner in occurrence of

delay in filing the appeal in question, aforesaid impugned order dated 3rd January, 2023 is set aside and the matter is remanded back to the appellate authority concerned to consider and dispose of the appeal in question on merit and in accordance with law after giving an opportunity of hearing to the petitioner or its authorized representatives within twelve weeks from date.

Since petitioner has already made pre-deposit while filing appeal in question, petitioner will be entitled to take benefit of the same in accordance with law.

With this observation and direction this writ petition being WPA 8291 of 2023 is disposed of.

(Md. Nizamuddin, J.)