

15.5.2023

ks
sl.22

WPA 8566 of 2023

Niladri Das

Vs

Assistant Commissioner of State Tax, Serampore
Charge, Serampore, Hooghly & Ors.

Mr. Sumit Ghosh,
Mr. Souradeep Majumdar
... For the Petitioner.

Mr. A. Ray, Ld. GP.,
Mr. T.M. Siddiqui,
Mr. S. Mukherjee,
Mr. V. Kothari
... For the State.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 1st March, 2023, passed by the respondent Appellate Authority under the WBGST Act dismissing the appeal of the petitioner on technical ground of delay of about six months. The ground of such delay is medical ground and petitioner has annexed medical certificate in this regard.

Considering the facts and circumstances of the case and submission of the parties this writ petition being WPA 8566 of 2023 is disposed of by setting aside the impugned order dated 1st March, 2023 and the matter is remanded back to the Appellate Authority concerned to consider and dispose of the appeal in question on merits subject to the condition of payment

of Rs.10,000/- to the WBGST Authority within 10 days
from date.

(Md. Nizamuddin, J.)