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WPA 9637 of 2023

M/s. Agro Input Import Export Zone & Anr.
Vs
Union of India & Ors.

Mr. Sayan Sinha,
Mr. Supratik Jana,
Mr. Sohan Kumar,
Mr. Arkadyuti Pahari
... For the Petitioners.
Mr. T.M. Siddiqui,
Mr. D. Ghosh,
... For the State.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioners have challenged the impugned order dated 22nd March, 2023, dismissing the appeal of the petitioners by the Appellate Authority under the relevant provisions of WBGST Act on technical ground of non-deposit of pre-deposit amount, which according to the petitioners could not be made due to financial hardship for the reasons of illness of petitioner No.2's wife.

Considering the facts and circumstances of the case and submission of the parties, the aforesaid impugned order dated 22nd March, 2023 being Annexure P-9 to the writ petition is set aside and the appeal in question is restored on condition of making payment of pre-deposit by the petitioners within 15 days from date and subject to compliance of all other formalities.

In case of failure on the part of the petitioners in making pre-deposit within the time stipulated herein, this order will not have any force and the impugned order of dismissal of appeal will revive.

In case the payment is made by the petitioners within the time stipulated herein, the Appellate Authority concerned shall consider and dispose of the appeal in question in accordance with law and by observing the principles of natural justice.

With this observation and direction this writ petition being WPA 9637 of 2023 is disposed of.

(Md. Nizamuddin, J.)