WPA 10293 OF 2023

13.06.2023
Sl no. 11
Ct no. 2
P.M.

M/s. Synoptics Technologies Limited

- Vs –

Assistant Commissioner of Revenue, Suri Charge & Ors.

Ms. Sweta Mukherjee,
Mr. Rituraj Chakraborty
… for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader
Mr. T.M. Sidiqui
…. For the State

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned order dated 3rd January, 2023 of the appellate authority concerned under WBGST Act dismissing the appeal of the petitioner on the ground of delay of 147 days without going into the merit of the appeal.

Petitioner submits that tax along with interest amount arising out of the adjudication order in original has already been fully recovered.

Further in the pleadings in paragraph 6 of the writ petition, petitioner has given the reason for delay by contending that its authorized person had gone for medical treatment but without furnishing any proper medical document.

Considering the facts and circumstances of this case that the tax and interest has already been fully recovered in this case and that the appeal was dismissed mainly on the technical ground of delay, in the interest of justice the aforesaid impugned order dated 3rd January, 2023 is set aside and the matter is remanded back to the appellate authority concerned subject to payment of cost of Rs. 30,000/- to be paid by the petitioner to the respondent WBGST authority concerned within ten days from date and to file proof of the same before the appellate authority concerned. If petitioner makes payment as indicated herein above within the time stipulated herein the appellate authority shall consider and dispose of the appeal in accordance with law and on merit and after observing principle of natural justice, within a period of twelve weeks from the date of communication of this order.

In case of default in making the payment within the time stipulated herein this order will not have any force.

With this observation and direction this writ petition being WPA 10293 of 2023 stands disposed of.

(Md. Nizamuddin, J.)