

8.6.2023

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WPA 10538 of 2023

Suvendu Bhuniya

Vs

The Deputy Commissioner of State Tax, Bureau of Investigation, South Bengal, Beliaghata Road, Kolkata & Ors.

Mr. Anil Dugar,

Mr. Rajarshi Chatterjee

... 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 December, 2022, passed by the Appellate Authority under the relevant provisions of WBGST Act dismissing the appeal of the petitioner on the technical ground of insignificant delay of about 14 days.

Considering the facts and circumstances of the case and in the interest of justice, the aforesaid impugned order dated 1st December, 2022 is set aside and the matter is remanded back to the Appellate Authority concerned to consider and dispose of the appeal in question on merits and in accordance with law expeditiously subject to fulfillment of all other conditions.

With this observation and direction this writ petition being WPA 10538 of 2023 is disposed of.

(Md. Nizamuddin, J.)