

8.6.2023

ks

sl. 42

WPA 10560 of 2023

Saraogi E-Ventures Private Limited & Anr.

Vs

The Assistant Commissioner, CGST & CX, BBD Bag I
Division, Kolkata North Commissionerate, Kolkata &
Ors.

Mr. Ankit Kanodia,
Ms. Megha Agarwal,
Mr. Jitesh Sah

... For the Petitioner.

Mr. K.K. Maiti,
Mr. Tapan Bhanja

... For the Respondent Nos. 1 & 3.

Mr. Rananjay Chatterjee,
Ms. Sumita Sarkar

... For the UOI.

Affidavit-of-service filed in court be kept with the
record.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioners have challenged
the impugned order dated 22nd March, 2023 passed by
the Appellate Authority under the relevant provisions
of CGST Act on the technical ground of non-filing of
the certified copy of the order within seven days of on-
line submission of appeal. It is undisputed fact that
that the appeal was filed on-line within the statutory
period along with the copy of the order. So in my view
if an appeal has got merit it should not be dismissed
on such hyper-technical ground of non-filing of
certified copy within the statutory period when the
appeal itself was filed within the time along with copy
of the order on-line.

Considering the facts and circumstances of the case, submission of the parties and in the interest of justice the aforesaid impugned order dated 22nd March, 2023 is set aside and the appeal is remanded back to the Appellate Authority concerned to consider and dispose of the appeal on merits and in accordance with law subject to fulfillment of all other formalities, within a period of three months from the date of communication of this order after observing the principles of natural justice.

With this observation and direction this writ petition being WPA 10560 of 2023 is disposed of.

(Md. Nizamuddin, J.)