

14.06.2023

Sl no. 14

Ct no. 2

P.M.

WPA 11318 OF 2023

K.I.C. Resources Limited.

- Vs -

Union of India & Ors.

Ms. Kum Kum Mukherjee
... for the petitioner

Mr. K. K. Maiti,
Mr. Tapan Bhanja
.... For CGST authorities

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned order of the appellate authority being Commissioner of CGST & CX dated 21st March, 2023 dismissing the appeal of the petitioner both on the ground of merit and on the ground of delay of one month in filing the appeal.

Mr. Maiti, learned advocate appearing for the respondent authority concerned submits that the impugned order is appellable under the statute before the CESTAT.

Considering the facts and circumstances of this case and the impugned of the appellate authority, this writ petition being WPA 11318 of 2023 is disposed of by observing that if further appeal is

filed by the petitioner before the appropriate forum against the impugned order of the appellate authority the same shall be considered and disposed of on merit by ignoring the issue of limitation.

(Md. Nizamuddin, J.)