

14.06.2023.
p.b.
Sl. No.20.

WPA 11574 of 2023

AEC Engineers Pvt. Ltd.
Vs.
The State of West Bengal & Ors.

Mr. Debabrata Das.
.....for the petitioner.
Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. S. Sanyal.
.....for the State.

Heard both the parties.

By this writ petition, petitioner has challenged the impugned order of the appellate authority under the WBGST Act dated 28th December, 2022, dismissing the appeal of the petitioner solely on the ground of delay of 72 days without going into the merit of the case. Petitioner submits that the reason for delay in filing the appeal is due to serious illness of the Managing Director of the company who used to look after the affairs of the petitioner.

Though petitioner has not annexed any sufficient medical documents in support of its medical ground, in the interest of justice, the aforesaid impugned order dated 28th December, 2022 is set aside and the matter is remanded back to the appellate authority concerned on condition of making payment of cost of Rs.30,000/- within

ten days from date in the account of the respondent concerned and file proof of such payment before the appellate authority concerned. If such payment is made within the time stipulated herein and petitioner files proof to that, the appellate authority shall consider and dispose of the petitioner's appeal in question on merit, in accordance with law. In case of failure on the part of the petitioner to make the payment within the time stipulated herein, this order will not have any force.

With this observation and direction, this writ petition being WPA 11574 of 2023 is disposed of.

(Md. Nizamuddin, J.)