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WPA 11934 of 2023

Bishnu Narayan Aditya
Vs
State of West Bengal & Ors.

Ms. Bulbuli Basu,
Mr. Ashok Kumar Mukhopadhyay
... For the Petitioner.
Mr. A. Ray, Ld. GP.,
Mr. T.M. Siddiqui,
... For the State.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order of the Appellate Authority under the WBGST Act dated 27th March, 2023, dismissing the appeal in question filed by the petitioner on the ground of inordinate delay of 235 days without going into the merits of the same. It appears from record that the petitioner had filed the appeal along with an application for condonation of delay with explanation for the delay and particularly in paragraph 3 of the said application it appears that the reason for the aforesaid delay in filing the appeal was due to negligence and lapse on the part of the Advocate though no details have been given as to who was that Advocate and when the documents were handed over to the said Advocate for filing the appeal and what were the documents handed over to the Advocate. Petitioner submits that he was assured that the appeal will be filed but nothing was heard from the end of the

learned Advocate according to the petitioner and he came to know about the fate of the appeal only after receiving the letter from the Bank attaching his Bank Account.

Considering the facts and circumstances of the case and the reasons for delay, which is not a very cogent, sufficient and proper, however, in the interest of justice and in view of the fact that the learned Advocate on record of the petitioner submits that the petitioner is agreeable to pay a cost of Rs.1 lakh for condonation of delay of 235 days if the delay is condoned and petitioner's appeal is heard on merits, this writ petition being WPA 11934 of 2023 is disposed of by setting aside the impugned order of the Appellate Authority dated 27th March, 2023 and the matter is remanded back to the Appellate Authority concerned for hearing the appeal on merits on condition that the petitioner will make a payment of cost of Rs.1 lakh to the State GST Authority concerned within a period of ten days from the date of communication of this order and files proof of such payment before the Appellate Authority.

If the terms and conditions of this order is complied with by the petitioner, appeal in question should be heard and disposed of on merits

expeditiously and preferably within a period of four months from the date of making such payment.

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

(Md. Nizamuddin, J.)