

15.6.2023

ks
sl. 43

WPA 12019 of 2023

A.P. Garments Pvt. Ltd.

Vs

Assistant Commissioner, CGST & CX, Behala Division,
Kolkata & Ors.

Mr. Siddhartha S. Sengupta,
Mr. Indranil Biswas

... For the Petitioner.

Mr. Shiv Shankar Banerjee,
Mr. Tapan Bhanja

... For the CGST Authority.

Mr. Anup Dasgupta

... For the UOI.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order of the Appellate Authority under the CGST Act dated 16th April, 2021 dismissing the appeal of the petitioner only on the ground of inordinate delay of about 300 days. Petitioner submits that the whole period of delay includes petitioner's illness and Covid-19 period.

Considering the submission of the parties and in the interest of justice and taking into consideration the submission of Mr. S.S. Sengupta, learned Advocate appearing for the petitioner that the petitioner is agreeable to pay a cost of Rs.1,25,000/-, if the delay is condoned and petitioner's appeal is heard on merits, this writ petition being WPA 12019 of 2023 is disposed of by setting aside the impugned order of the Appellate Authority dated 16th April, 2021, 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.1,25,000/- to the CGST Authority concerned within a period of 15 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 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.)