

15.6.2023

ks
sl. 60

WPA 12353 of 2023

M/s. Singha Baheni Industries and Anr.

Vs

The Deputy Commissioner Refund Processing Officer
Commissionerate, Howrah Division, Bally, Division
Range-Range-V, Howrah & Ors.

Mrs. Rita Mukherje,
Mr. Ghanshyam Jha

... For the Petitioners.

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 rejecting the appeal of the petitioner on the technical ground of delay of two months without going into the merits of the appeal and petitioners' explanation in this regard is that to resolve the issue petitioners had approached the Advance Ruling Authority and after getting order in its favour, approaching the Adjudicating Authority who did not consider and in course of such exercise delay occurred.

Mr. Siddiqui, learned Additional Government Pleader in his fairness submits that since the delay is very marginal and explanation for delay is cogent, in the interest of justice the matter may be remanded back to the Appellate Authority.

Considering the submission of the parties this writ petition being WPA 12353 of 2023, is disposed of by

setting aside the impugned order of the Appellate Authority dated 4th January, 2023, and the matter is remanded back to the Appellate Authority concerned to consider and dispose of the appeal in question on merits subject to compliance of all other formalities, expeditiously and preferably within a period of four months from the date of communication of this order.

(Md. Nizamuddin, J.)