

16.6.2023

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sl. 47

WPA 12417 of 2023

L.G. Balakrishnan & Bros Limited

Vs

The Assistant Commissioner of State Tax, Bowbazar
Charge & Ors.

Mr. Anil Dugar,

Mr. Rajarshi Chatterjee

... For the Petitioner.

Mr. A. Ray, Ld. GP.,

Mr. T.M. Siddiqui,

Mr. S. Sanyal

... For the State.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner challenged the impugned order of the Appellate Authority under the WBGST Act on the ground of delay of 148 days in filing the appeal in question.

Learned Advocate appearing for the petitioner submits that petitioner had filed the appeal manually within time and it could not file the appeal electronically due to technical snag in the portal but petitioner could not produce any piece of evidence to substantiate this plea of technical snag.

Considering the facts and circumstances of the case and submission of the parties and in the interest of natural justice and in view of the submission of the learned Advocate appearing for the petitioner that petitioner is ready and willing to pay a cost of Rs.40,000/-, if delay of 148 days in filing the appeal is condoned and the appeal is heard on merits, this writ

petition being WPA 12417 of 2023 is disposed of by setting aside the impugned order of rejection of the appeal dated 26th March, 2023, with a direction upon the Appellate Authority concerned to hear the appeal on merits on condition that the petitioner will pay a cost of Rs.40,000/- to the WBGST Authority concerned, within a period of ten days from date and files proof of the same before the Appellate Authority concerned.

If petitioner pays the cost within the time stipulated herein, the appeal in question of the petitioner shall be heard and disposed of on merits within a period of 12 weeks from the date of filing of such proof of payment.

In case of default in making the payment as indicated hereinabove, this order will not have any force and the order of the Appellate Authority dated 26th March, 2023 would stands revived.

(Md. Nizamuddin, J.)