

20.06.2023

Sl no. 39

Ct no. 2

P.M.

WPA 12689 OF 2023

Satya Sadhan Dutta

- Vs -

State of West Bengal & Ors.

Mr. Avra Mazumder,
Mr. A.K. Dey,
Mr. Suman Bhowmik,
Mr. Samrat Das

... for the petitioners

Mr. Anirban Ray, Ld. Govt. Pleader
Mr. T.M. Siddiqui,
Mr. S.Sanyal

.... 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 WBGST Act dated 9th March, 2023 dismissing the appeal in question of the petitioner being annexure P/10 to the writ petition only on technical ground of delay of 53 days without going into the merit of the appeal.

The reason for such delay is medical with all supporting documents annexed to this writ petition and considering those supporting medical documents as well as the fact that the delay is marginal, in the interest of justice the aforesaid impugned order of the appellate authority dated 9th March, 2023 is set aside and the matter is remanded back to the

appellate authority concerned to consider and dispose of the aforesaid appeal in question on merit and in accordance with law after observing the principle of natural justice, within a period of eight weeks from the date of communication of this order.

In view of the restoration of the appeal and taking into consideration that the petitioner has already made pre-deposit at the time of filing the appeal the impugned garnishee order dated 22nd September, 2022 being annexure P/5 to the writ petition is stayed till the disposal of the appeal in question.

With this observation and direction this writ petition being WPA 12689 of 2023 stands disposed of.

(Md. Nizamuddin, J.)