20.06.2023.
PB
Sl. No.63.

WPA 13060 of 2023

Swapan Mishra
Vs
Assistant Commissioner of
State Tax, Barrackpore
Charge & Ors.

Mr. Sandip Choraria,
Mr. Nilendu Chakraborty.
... For the Petitioner.
Mr. A. Ray,
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 the WBGST Act, dated 6th April, 2023, dismissing the appeal of the petitioner merely on the ground of delay of 67 days without going into the merit of the appeal. Reason for delay is not very cogent and without any supporting documents but since the period of delay is not quite substantiated, in the interest of justice, the aforesaid impugned order of the appellate authority is set aside and the matter is remanded back to the appellate authority concerned to consider and dispose of the appeal in question on merit if petitioner pays a cost of Rs.10,000/- to the GST authority concerned and files proof of the same before the appellate authority within a period of ten days from the date of communication of this order. In case of failure on the part of the petitioner to make the aforesaid deposit within the time stipulated herein, this order will not have any force.

With this observation and direction, this writ petition being WPA 13060 of 2023 is disposed of.

(Md. Nizamuddin, J.)