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WPA 13191 of 2023

Krishna Traders

Vs

Deputy Commissioner, State Tax, Beliaghata Charge
& Ors.

Mr. Debasish Mohan Saha,
Mr. Parag Kothari

... For the Petitioner.

Mr. A. Ray, Ld. GP.,

Mr. T.M. Siddiqui,

Mr. S. Sanyal,

Mr. Tanay Chakraborty

... For the State.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 16th March, 2023, passed by the Appellate Authority under the relevant provisions of GST Act dismissing the appeal of the petitioner on the technical ground of delay of 110 days without going into the merits of the appeal itself. The explanation given by the petitioner for such delay is not very convincing and without any supporting material, however, in the interest of justice and taking into consideration that the appeal of the petitioner is meritorious and further taking into consideration the statement made by the learned Advocate appearing for the petitioner that he is willing to pay a costs of Rs.25,000/- for condoning such delay, the aforesaid impugned order of the Appellate Authority dated 16th March, 2023 is set aside and the matter is remanded

back to the Appellate Authority concerned to consider and dispose of the appeal on merits, if petitioner pays the aforesaid costs to the WBGST Authority concerned within 15 days from date and files proof of the same before the Appellate Authority.

If petitioner makes payment within the time stipulated herein the appeal of the petitioner shall be considered on merits and in accordance with law after giving an opportunity of hearing to the petitioner or his authorised representative, within a period of eight weeks from the date of filing the proof of such payment.

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 and the aforesaid impugned order of dismissal of the appeal dated 16th March, 2023 shall stand revived.

With this observation and direction this writ petition being WPA 13191 of 2023 is disposed of.

(Md. Nizamuddin, J.)