

WPA 14009 OF 2023

30.06.2023

Sl no. 14

Ct no. 2

P.M.

Bharat Steel Syndicate & Anr.

- Vs -

**Assistant Commissioner of State Tax,
Esplanade Charge Ors.**

Mr. Sumit Ghosh
... for the petitioners

Mr. Anirban Ray, Ld. Govt. Pleader
Mr. Tanoy Chakraborty
Mr. S. Sanyal
... for the State.

Heard learned advocates appearing for the parties.

Petitioners have filed this writ petition challenging the impugned order dated 27th January, 2023 dismissing the appeal in question of the petitioners by the appellate authority concerned under the WBGST Act solely on the ground of delay of 115 days in the filing the appeal without going into the merit of the same.

Learned advocate appearing for the petitioners submits that delay in filing the appeal was due to the illness of one of the key partners of the petitioner firm and petitioners have annexed the medical certificate in support of his such explanation.

Considering the facts and circumstances of this case and submission of the parties and in the interest of justice and that the appeal in question was dismissed solely on the ground of delay without going into the merit of the appeal the aforesaid impugned order of the appellate authority is set aside and the appeal is remanded back to the appellate authority concerned on condition that petitioners will pay cost of Rs. 25,000/- as has been agreed by the learned advocate for the petitioners to the WBGST authority concerned within 15 days from date and files proof of payment of the same before the appellate authority.

In case of failure on the part of the petitioners to make the payment of cost as indicated and the time stipulated herein this order will not have any force and the impugned order of the appellate authority concerned shall stand revived.

With this observation and direction this writ petition being WPA 14009 of 2023 stands disposed of.

(Md. Nizamuddin, J.)