

04.07.2023.
PB
Sl. No.7.

WPA 14235 of 2023

Mala Panda
Vs
Deputy Commissioner of
Revenue, Shibpur Charge & Ors.

Mr. Anil Kr. Dugar,
Mr. Debabrata Ghosh.
... 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 dated 19th April, 2023 passed by the appellate authority under the WBGST Act, dismissing the appeal in question filed by the petitioner, on the ground of delay of more than 11 months in filing the appeal without going into the merit of the case. The whole case of the petitioner in explanation of such delay is that it was due to the fault of the petitioner's Lawyer in filing the appeal. Such type of explanation for delay in pursuing a case by the assessee/petitioner of such inordinate delay is not acceptable to this Court since petitioner should always be vigilant and diligent in pursuing his case

and by simply handing over the papers to her Lawyer and sleeping comfortably cannot be a justification for such inordinate delay and if this type of inordinate delay is allowed it would amount to frustrate the law of limitation.

However, since the impugned order has been passed by the appellate authority solely on the ground of delay without going into the merit of the appeal and that Mr. Dugar, learned advocate appearing for the petitioner makes statement before this Court that petitioner is ready and willing to pay a cost of Rs.1 lakh for condoning such inordinate delay, the aforesaid impugned order dated 19th April, 2023 of the appellate authority is set aside on condition that petitioner shall pay the cost of Rs.1 lakh to the GST authority concerned within 10 days from date and shall file proof of the same before the appellate authority and if petitioner files the proof of such payment before the appellate authority concerned, the appellate authority concerned will consider and dispose of the appeal in question on merit and in accordance with law. The respondent WBGST authority concerned shall immediately lift the attachment order of the bank account of the petitioner if petitioner files the proof of making such payment of cost. In case of failure on the part of the petitioner to

make payment of cost as indicated herein this order will not have any force and the order of the appellate authority shall automatically stand revived.

With this observation and direction, this writ petition being WPA 14235 of 2023 is disposed of.

(Md. Nizamuddin, J.)