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WPA 14266 of 2023

Nirmal Roy
Vs
State of West Bengal & Ors.

Ms. Sukanya Dutta
... For the Petitioner.
Mr. A. Ray, Ld. GP.,
Mr. T.M. Siddiqui,
Mr. Tanmoy Chakraborty,
Mr. Saptak Sanyal
... For the State.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 11th April, 2023, passed by the Appellate Authority concerned under the WBGST Act dismissing the appeal of the petitioner on the ground of delay of about 55 days and explanation given by the petitioner for such delay is medical ground that the petitioner was suffering from liver disease and was under treatment. Petitioner has annexed some medical reports to the writ petition also.

Considering the facts and circumstances of the case as appears from record and submission of the parties and taking into consideration that the petitioner has annexed supporting medical documents and that the delay is not quite substantial, in the interest of justice, the aforesaid impugned order of the Appellate Authority dated 11th April, 2023, is set aside on condition that the petitioner shall pay a cost of

Rs.5,000/- to the WBGST Authority concerned within a period of 10 days from date and if such payment is made by the petitioner within the time stipulated herein and files proof of the same before the Appellate Authority concerned, the Appellate Authority shall consider and dispose of the appeal in question on merits and in accordance with law.

The respondent/WBGST Authority concerned shall immediately withdraw the order of attachment of the Bank Account in question of the petitioner, if petitioner files proof of payment of such costs.

In case of failure on the part of the petitioner to make payment as indicated hereinabove and within the time stipulated herein, this order will not have any force and the impugned order of the Appellate Authority shall automatically stand revived.

With this observation and direction this writ petition being WPA 14266 of 2023 is disposed of.

(Md. Nizamuddin, J.)