

WPA 14518 OF 2023

04.07.2023

Sl no. 15

Ct no. 2

P.M.

Gyan Chand Seth

- Vs -

**The Deputy Commissioner of State
Tax, ITC Investigation Unit & Ors.**

Mr. Anil Kumar Dugar
... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader
Md. T.M.Siddiqui,
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal
... for the State.

Heard learned advocates appearing for the parties.

Petitioner has challenged the order of the appellate authority concerned under WBGST Act passed on 4th February, 2020 by filing this writ petition on 19th June, 2023 after more than three years and four months. Any person approaching a writ Court must be vigilant and diligent about his rights and such inordinate delay of three years four months cannot be condoned without having any cogent explanation with supporting documents.

Accordingly this writ petition being WPA 14518 of 2023 is dismissed.

(Md. Nizamuddin, J.)