WPA 15639 Of 2023

20.07.2023
Sl no. 5
Ct no. 2
P.M.

Rama Shanker Modi
- Vs -
The Assistant Commissioner, Central Goods and Services Tax and Central Excise, BBD Bag-I Division & Ors.

Mr. Anil Kumar Dugar
… for the petitioner

Mr. K. K. Maiti,
Mr. Tapan Bhanja
… for the CGST Authorities

Heard learned advocate appearing for the parties.

By this writ petition, petitioner has challenged the impugned order of the appellate authority under CGST Act dated 1st May, 2023 dismissing the appeal of the petitioner on the technical ground of filing certified copy of the order against which appeal was filed as beyond time.

It is an admitted position that the appeal has been filed electronically within time but due to bonafide mistake of the petitioner it could not be filed within time.

Considering the facts and circumstances of this case and in the interest of justice and in view of the fact that the appeal of the petitioner was dismissed only on the technical ground without going into the merit, the aforesaid order of the appellate authority dated 1st May, 2023 is set aside and the matter is remanded back to the appellate authority concerned to accept the certified copy filed by the petitioner beyond time and consider and dispose of the appeal in question in accordance with law and by passing a reasoned and speaking order after giving an opportunity of hearing to the petitioner , within a period of four weeks from the date of communication of this order.

With this observation and direction this writ petition being WPA 15639 of 2023 stands disposed of.

(Md. Nizamuddin, J.)