

17.07.2023.
PB
Sl. No.17.

WPA 15658 of 2023

Poonam Sarkar, Proprietress of Kunbi
Vs
Assistant Commissioner, State Tax,
Ballygunge Charge & Ors.

Mr. P. Sarkar,
Mr. Parag Kothari.
... For the Petitioner.
Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. T. Chakraborty,
Mr. S. Sanyal.
.....for the State.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order of the appellate authority under the WBGST Act, dismissing the appeal of the petitioner, on the ground of delay of more than 322 days. It appears from record that petitioner did not file any application on any piece of paper explaining such inordinate delay before the appellate authority or even before this Court. In such circumstances, if the writ court starts giving indulgence by ignoring such inordinate delay without any explanation, the very whole purpose of law of limitation will be frustrated and it will become only a piece of paper.

For the reason recorded hereinabove, this writ petition being WPA 15658 of 2023 is dismissed.

(Md. Nizamuddin, J.)