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WPA 15665 of 2023

Constech Engineers Private Limited

Vs

Assistant Commissioner, State Tax, Barrackpore Zone,
Bureau of Investigation(South Bengal) & Ors.

Mr. Parag Kothari

... For the Petitioner.

Mr. A. Ray, Ld. GP.,

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, dated 12th April, 2023 rejecting the appeal of the petitioner on the ground of delay of 84 days.

It appears from record that the application for condonation of delay was filed by the petitioner before the Appellate Authority which was considered and explanation was not accepted by the Appellate Authority.

I have perused the aforesaid impugned order of the Appellate Authority upon perusal of which it appears that the explanation given by the petitioner for delay in filing the appeal is not very satisfactory, however, in view of the fact that the appeal has been dismissed on the technical ground of delay without going into the merits of the appeal and considering the submission of the learned Advocate appearing for the petitioner that

petitioner is voluntarily agreeable to pay a costs of Rs.50,000/- for condonation of delay, in the interest of justice this writ petition being WPA 15665 of 2023 is disposed of by setting aside the aforesaid impugned order of the Appellate Authority dated 12th April, 2023, on condition that petitioner will make the aforesaid payment of costs to the respondent/WBGST authority concerned within a period of ten days from date and file proof of payment of the same before the Appellate Authority concerned. If the petitioner fulfils the aforesaid condition, the Appellate authority concerned shall consider and dispose of the appeal in question on merits and in accordance with law after giving an opportunity of hearing to the petitioner or its authorised representative within a period of eight weeks from the date of filing the proof of payment of costs before the Appellate Authority concerned and consequently, the petitioner will be entitled to take any benefit which it is entitled in accordance with law.

(Md. Nizamuddin, J.)