

03.08.2023
PB
Sl. No.19.

WPA 17477 of 2023

Third Line Creation & Anr.
Vs
Joint Commissioner of Revenue,
Ballygunge Charge & Ors.

Mr. Anil Kr. Dugar,
Mr. A. K. Dey.
... For the Petitioners.
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 concerned dated 27th April, 2023, under the WBGST Act, dismissing the appeal of the petitioner, on the ground of inordinate delay of 261 days in filing the appeal against the order in original. Petitioner has not made any application for condonation of delay before the appellate authority and for the first time taking the plea before this Court that due to overlook of the portal, it missed the order in original and could not be noticed by the petitioner. Such plea is though not acceptable since petitioner is a company it must have

been taken the service of professionals, however, since the appeal was dismissed on technical ground of delay and not on merit and that above 70% of the disputed tax has already been paid by the petitioner and that learned advocate for petitioner voluntarily agrees to pay a cost of Rs.1 lakh for condonation of delay in filing the appeal, this writ petition being WPA 17477 of 2023 is disposed of by setting aside the aforesaid impugned order dated 27th April, 2023, on condition that petitioner will pay a cost of Rs.1 lakh to the WBGST authority concerned within 10 days from date and file proof of the same to the appellate authority concerned and if petitioner make payment of cost within the time stipulated herein and files proof before the appellate authority, the appellate authority shall hear the appeal on merit and in accordance with law. In case of failure in compliance of the condition imposed in this order, this order will not have any force.

With this observation and direction, this writ petition being WPA 17477 of 2023 is disposed of.

(Md. Nizamuddin, J.)

