03.08.2023.
PB
Sl. No.26.

WPA 17590 of 2023

Keysight Technologies India Pvt. Ltd.
Vs
Assistant Commissioner of Central Tax,
Bidhannagar Division, Kolkata North
CGST & CX Commissionerate & Ors.

Mr. R. Chatterjee.
... For the Petitioner.
Mr. B. P. Banerjee,
Mr. Tapan Bhanja.
........for the CGST authority.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order of the appellate authority under CGST Act dated 31st March, 2023, dismissing the appeal in question of the petitioner on the technical ground of delay of 7 days in filing the certified copy of the adjudication order though the appeal was electronically filed within time.

Considering the facts and circumstances of the case and that there is a very minor delay of 7 days and that the appeal was dismissed on mere technical ground of delay of 7 days without going into the merit of the appeal, in the interest of justice, the aforesaid order dated 31st March, 2023 is set aside and the matter is remanded back to the appellate authority by passing a reasoned and speaking order after giving an opportunity of hearing to the petitioner or its authorized representatives within three months from the date of communication of this order.

With this observation and direction, this writ petition being WPA 17590 of 2023 is disposed of.

(Md. Nizamuddin, J.)