16.08.2023
PB
Sl. No.8.

WPA 17687 of 2023

Jahangeer Khan
Vs
The Union of India & Ors.

Mr. Himangshu Kr. Ray,
Mr. T. K. Biswas,
Ms. Shiwani Shaw.
... For the Petitioner.
Mr. Tapan Bhanja,
Mr. K. K. Maiti.
.......for the CGST authority.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order in original dated 14th December, 2021, by filing this writ petition on 25th July, 2023, i.e. almost after one year and seven months even after expiry of time to file appeal which has expired long back. Petitioner has not come up with any cogent reason for the aforesaid delay in approaching this writ court after expiry of long delay in filing the appeal. Furthermore, since the impugned adjudication order, under the statute is appellable, on the ground of availability of alternative remedy, I am not inclined to grant any relief in this writ petition except granting liberty to the petitioner to file appeal against the aforesaid impugned adjudication order within a period of two weeks from date and the appellate authority concerned shall consider such appeal to be filed by the petitioner, on merit, on condition that the petitioner in addition to compliance of all the formalities for filing the appeal, in addition shall pay a cost of Rs.10,000/- to the authority concerned and if such cost is paid within ten days from date and files proof of the same before the appellate authority, the appellate authority shall consider and dispose of the appeal on merit without raising the point of limitation. If the petitioner files the appeal by making pre-deposit and the cost imposed by this Court and files proof of the same before the adjudicating authority concerned, the impugned attachment of bank account in question shall remain stayed till the disposal of the appeal to be filed.

This order is being passed in view of the exceptional circumstances that the tax amount is not very substantial and for the interest of justice.

With this observation and direction, this writ petition being WPA 17687 of 2023 is disposed of.

(Md. Nizamuddin, J.)