

14.8.2023

ks
sl. 19

WPA 18509 of 2023

M/s. Consortium of ETA Engineers Private Limited &
Polycab Wires Private Limited.

Vs

Union of India & Ors.

Ms. Mridusha Guha

... For the Petitioner.

Mr. K.K. Maiti,

Ms. Ekta Sinha

... For the CGST Authority.

Mr. Tilak Mitra,

Mr. Prithu Dudhoria

... For the UOI.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order of the Appellate Authority dated 21st February, 2023, passed by the Appellate Authority under the CGST Act dismissing the appeal of the petitioner on the technical ground of delay of five days in filing the certified copy of the order manually though it appears from record that the appeal was filed within time.

Considering the facts and circumstances of the case and that the appeal in question of the petitioner was dismissed on a mere technical ground of a very minor delay of five days in filing the appeal without going into the merits of the appeal, in the interest of justice the aforesaid impugned order dated 21st February, 2023, is set aside and the matter is remanded back to the Appellate Authority concerned

to hear 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 communication of this order. In course of hearing before the Appellate Authority, petitioner will be entitled to raise all the points raised in this writ petition.

With this observation and direction this writ petition being WPA 18509 of 2023 is disposed of.

(Md. Nizamuddin, J.)