WPA 18515 Of 2023

10.08.2023
Sl no. 20
Ct no. 2
P.M.

Ajay Kumar Singh
- Vs -
Assistant Commissioner of State Tax, Howrah & Kadamtala Charge & Ors.

Mr. Anil Kumar Dugar,
Mr. Debabrata Ghosh
… for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader
Md. T. M. Siddiqui,
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 17th March, 2023 rejecting the appeal in question of the petitioner on the technical ground of delay of 92 days and not on merit.

Petitioner submits that delay caused was not willful or deliberate and it was beyond the control of the petitioner since the records were handed over to the learned advocate appearing for the petitioner for filing the appeal and the delay has occurred due to the fault of petitioner's lawyer and considering this explanation and that the amount of tax is very small, this writ petition being WPA 18515 of 2023 is disposed of by setting aside the aforesaid impugned order of the appellate authority dated 17th March, 2023 on condition of making payment of Rs. 5,000/- by the petitioner to the respondent WBGST authority concerned within 10 days from the date and to file proof of the same before the appellate authority concerned and if such proof is filed before the appellate authority concerned the appellate authority concerned shall consider and dispose the appeal in accordance with law and on merit, expeditiously and preferably within a period of three months.

(Md. Nizamuddin, J.)