

WPA 18595 OF 2023

29.08.2023

Sl no. 14

Ct no. 2

P.M.

**Sri Pradeep Kumar Shaw, the
Proprietor of M/s. Manish Steel**

- Vs -

**The Deputy Commissioner of State
Tax, Salkia & Bally Charge & Ors.**

Mr. Shobhantanu Bhattacharyya
... for the petitioner

Mr. Tapan Bhanja
... for CGST authorities.

Mr. Anirban Ray, Ld. Govt. Pleader
Md. T. M. Siddiqui,
Mr. T. Chakraborty,
Mr. S. Sanyal
... for the State

This writ petition has been filed challenging the impugned order of the appellate authority under WBGST Act dated 24th November, 2021 by filing this writ petition on 2nd August, 2023 that is almost after the lapse of one year nine months. The said appeal was dismissed on the ground of non-payment of pre-deposit of 10% of the disputed amount which is a condition precedent for filing statutory appeal.

This writ Court in exercise of constitutional writ jurisdiction is not inclined to entertain this writ petition and grant any relief for such inordinate delay in filing the writ petition without any cogent

explanation even a word in the writ petition and admittedly the appeal in question was dismissed for non-compliance of statutory formalities.

Accordingly this writ petition being WPA 18595 of 2023 is dismissed.

(Md. Nizamuddin, J.)