

WPA 19920 OF 2023

30.08.2023

Sl no. 6

Ct no. 2

P.M.

**Arup Kumar Chatterjee, Proprietor of
Innovation Centre for Applied Nanotechnology
- Vs -
The State of West Bengal & Ors.**

Ms. Bulbuli Basu,
Mr. Ashok Kumar Mukhopadhyay
... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader
Md. T. M. Siddiqui,
Mr. T. Chakraborty
... 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 4th April, 2023 on the ground of non-payment of 10% of the pre-deposit of the disputed amount.

Petitioner submits that much more than 10% of the disputed tax has already been recovered by the respondent WBGST authority.

Mr. Siddiqui, learned Additional Government Pleader on instruction submits that the submission of the petitioner with regard to the recovery of much more than the 10% of the disputed tax by the respondent is correct. Petitioner prays that in such circumstances the appeal of the petitioner should be

heard without making any further amount of payment towards pre-deposit.

Considering the facts and circumstances of this case and submission of the parties the aforesaid impugned order dated 4th April, 2023 is set aside and the matter is remanded back to the appellate authority concerned for hearing the appeal on merit within eight weeks from the date of communication of this order.

It is recorded that the recovery of the aforesaid amount by the respondent was made after the dismissal of the appeal but in the interest of justice and as an exceptional circumstances this case has been considered.

With this observation and direction this writ petition being WPA 19920 of 2023 stands disposed of.

(Md. Nizamuddin, J.)