17.08.2023
PB
Sl. No.2.

WPA 20675 of 2022

Rahul Agarwal & Anr.
Vs
Assistant Commissioner, State Tax,
N. D. Sarani Charge & Chowringhee,
The West Bengal Goods & Service
Tax & Ors.

Ms. Sutapa Roy Chowdhury,
Mr. Abhijat Das,
Ms. Aratrika Roy.
... For the Petitioners.
Mr. A. Ray,
Mr. 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 dated 1st April, 2022 under Section 74 of the WBGST Act, which was filed on 7th September, 2022. Now, during the pendency of this writ petition, petitioner has decided to avail the alternative remedy by way of statutory appeal before the appellate authority concerned, but the time to file appeal has expired long back which is more than a year and without any proper explanation. But considering the fact that the writ petition was not filed much belatedly and that petitioner is agreeable to pay a cost of Rs.30,000/- for condoning the delay in filing the appeal, this writ petition being WPA 20675 of 2022 is disposed of by granting liberty to the petitioner to file statutory appeal within two weeks from date subject to compliance of all other formalities for filing the appeal and if petitioner files the appeal by making payment of the aforesaid cost with proof of payment of the same, the appellate authority shall consider and dispose of such appeal to be filed by the petitioner in accordance with law and on merit without raising the point of limitation. In case of failure on the part of the petitioner to fulfil the conditions indicated herein, this order will not have any force.

Since this writ petition has been disposed of without going into the merit of the writ petition and the petitioner has been granted liberty to avail the alternative remedy, all the points raised in this writ petition is kept open.

(Md. Nizamuddin, J.)