

12.09.2023
PB
Sl. No.15.

WPA 21482 of 2023

Sushma Mittal
Vs
Assistant Commissioner of Central
Tax, Bally-1, CGST & CX Division,
Howrah Commissionerate & Ors.

Mr. Anil Kr. Dugar.
... For the Petitioner.
Mr. Kaushik Dey,
Mr. Abhradip Maity,
Ms. Satabdi Sen.
.....for the respondent.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned adjudication order dated 19th July, 2022 passed by the CGST authority concerned which is an appellable order under the statute and the time to file has been expired long back. Explanation for such delay in approaching this writ court made by the petitioner is that she was suffering from serious disease of colitis and it had to undergo two surgeries and medical documents in this regard has been annexed to this writ petition and petitioner further submits that after the recovery from surgery, she suffered from dementia.

Considering the facts and circumstances of the case and submission of the parties and in view of the availability of alternative remedy by way of statutory appeal and the explanation with supporting documents, in the interest of justice, leave is granted to the petitioner to file appeal within a period of two weeks, subject to compliance of all other formalities and on condition of making payment of cost of Rs.25,000/- to the statutory authority concerned and filing proof of the same before the authority concerned. If such appeal is filed by compliance of the terms and conditions indicated hereinabove, the appellate authority shall consider the appeal on merit without raising the point of limitation. It is clarified that this order of condoning the delay in filing appeal has been passed in view of the exceptional circumstances. The respondent authority concerned will intimate to the petitioner the manner and mode of payment of cost within three days from the date of communication of this order.

With this observation and direction, this writ petition being WPA 21482 of 2023 is disposed of.

(Md. Nizamuddin, J.)

