

W.P.A. 21894 of 2023

Ram Tarak Choubey

Vs.

Joint Commissioner of Revenue, State Tax,
Bally Circle & Ors.

Mr. Debanuj Basu Thakur ... for the petitioner

Mr. A.Roy

Mr. T. M. Siddiqui

Mr. T. Chakraborty

Mr. S. Sanyal

... for the State

Heard learned advocates appearing for the parties.

By this writ petition the petitioner has challenged the impugned order of the appellate authority under the W.B.G.S.T. Act dated 28th July, 2023 dismissing the appeal in question of the petitioner on the ground of delay, that the same is illegal and in contravention of the order of this court dated 30th June, 2023, passed in the writ petition filed by the petitioner being W.P.A. 14139 of 2023 by which time to file appeal was extended by fifteen days and the petitioner before the expiry of that fifteen days, had filed the appeal and the appellate authority concerned ignoring such liberty by this court has dismissed the appeal of the petitioner on the ground of delay in filing the appeal.

Petitioner further submits that taking advantage of the dismissal of the appeal of the petitioner, the respondents authority concerned have recovered the whole tax dues from

the petitioner's bank account as appears from Page 51 being Annexure P-8 to the writ petition.

Considering the facts and circumstances and submissions of the parties the aforesaid impugned order dated 28th July, 2023 is set aside and the matter is remanded back to the appellate authority concerned to pass a fresh speaking and reasoned order in accordance with law after giving an opportunity of hearing to the petitioner or his authorized representatives within a period of eight weeks from the date of communication of this order. The respondent authority concerned shall refund the money which has been recovered from the petitioner's account in excess of 20% of the disputed tax which petitioner is required to deposit for filing any appeal, within a period of one week from the date of communication of this order.

With this observation and direction this writ petition being WPA 21894 of 2023 stands disposed of.

(Md. Nizamuddin, J.)