

18.09.2023
PB
Sl. No.12.

WPA 22137 of 2023

Roysons Engineers Pvt. Ltd.
Vs
The State of West Bengal & Ors.

Mr. Sukanta Chakraborty,
Mr. Arka Ghosh,
Mr. Zubir Ahmed.
... For the Petitioner.

Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. T. Chakraborty,
Mr. S. Sanyal.
.....for the State.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order of the appellate authority dated 19th August, 2023, under the WBGST Act, dismissing the appeal of the petitioner, on the ground of delay of 117 days without going into the merit of the appeal in question. Learned advocate appearing for the petitioner submits that such delay on the part of the petitioner was not deliberate and intentional and it has happened due to lack of acquaintance of the technicality and has also made averments in the writ petition explaining the reason for such delay.

Considering the facts and circumstances of the case and submission of the parties and in the interest of justice, the aforesaid impugned order dated 19th August, 2023, is set aside and the matter is remanded to the appellate authority concerned to hear the appeal in question on merit and in accordance with law on condition that petitioner will pay a cost of Rs.25,000/- to the WBGST authority concerned which he has voluntarily agreed to pay within a period of 10 days from date and files proof of the same before the appellate authority concerned. In case of failure on the part of the petitioner to make payment of cost in the terms and conditions indicated hereinabove, this order will not have any force.

With this observation and direction, this writ petition being WPA 22137 of 2023 is disposed of.

(Md. Nizamuddin, J.)