26.09.2023
Sl no. 22
Ct no. 2
P.M.

WPA 22487 OF 2023

Rabindra Narayan Das.
- Vs -
Deputy Commissioner of State Tax, Krishnanagar & Ors.

Mr. Rituraj Chakraborty
... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader
Md. 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 31st August, 2023 passed by the appellate authority under the WBGST Act dismissing the appeal of the petitioner on the ground of delay of 129 days without going into the merit of the appeal.

Petitioner submits that the delay was due to the illness of the petitioner and has annexed the supporting medical documents and submits that for the interest of justice delay should be condoned and matter be remanded back to the appellate authority to hear the appeal on merit. Since petitioner has filed this writ petition by affirming the affidavit he could have in the same way filed the appeal before the statutory appeal but considering the medical document which he has annexed and in the interest of justice the impugned order of the appellate authority is set aside and the matter is remanded back to the appellate authority concerned on condition of making payment of cost of Rs. 30,000/- to the GST authority concerned within ten days from date and to file the proof of payment of the same before the appellate authority.

If petitioner files the cost indicated hereinabove within the time stipulated, the appellate authority shall consider and dispose of the appeal on merit.

With this observation and direction this writ petition being WPA 22487 of 2023 stands disposed of.

(Md. Nizamuddin, J.)