

26.09.2023

Sl no. 25

Ct no. 2

P.M.

WPA 22594 OF 2023

Ved Prakash Agarwal

- Vs -

**The Deputy Commissioner of
Revenue, Bally and Salkia Charge &
Ors.**

Mr. Anil Kumar Dugar,
Mr. Debabrata Ghosh

... 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 21st March, 2023 passed by the appellate authority under the WBGST Act, on the ground of delay of 60 days without going into the merit of the case.

Petitioner submits that such delay has been occurred due to lapse and fault on the part of his accountant and petitioner has pleaded this fact in the writ petition.

Petitioner submits that petitioner is a small businessman and tax amount is very paltry sum and in the interest of justice the appeal should be heard on merit.

Considering the facts and circumstances of this case and submission of the parties this writ petition being WPA 22594 of 2023 is disposed of by setting aside the aforesaid impugned order dated 31st March, 2023 and the matter is remanded back to the appellate authority concerned to hear the appeal on merit and dispose of the same within a period of two months from the date of communication of this order.

(Md. Nizamuddin, J.)