

12.7.2023

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WPA 23084 of 2022

Selvel Advertising Private Limited
Vs
The State of West Bengal & Ors.

Mr. Prodyut Banerjee,
Mr. Tarun Chatterjee,
Mr. Samrat Chowdhury,
Mr. Ankit Mishra,
Mr. Raju Mondal
... For the Petitioner.
Mr. A. Ray, Ld. GP.,
Mr. T.M. Siddiqui,
Mr. T. Chakraborty
... For the State.

The instructions filed by Mr. Siddiqui, learned Additional Government Pleader be kept with the record.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order of the Appellate Authority under the WBGST Act, 2017, dated 31st August, 2022, dismissing the appeal in question filed by the petitioner on the technical ground of delay of 39 days without going into the merits of the appeal. Petitioner submits that delay in filing the aforesaid appeal was totally unintentional and non-deliberate and it has occurred due to over looking of the order in original though it was available in the portal.

Considering the submission of the parties and that the period of delay is not very substantial, in the interest of justice, the aforesaid impugned order dated

31st August, 2022, of the Appellate Authority is set aside and the matter is remanded back to the Appellate Authority concerned to pass a fresh order in accordance with law after giving an opportunity of hearing to the petitioner or its authorised representative, within 12 weeks from the date of communication of this order.

Accordingly, this writ petition being WPA 23084 of 2022 is disposed of.

(Md. Nizamuddin, J.)