01.12.2023
Item No.07
RP
Ct. No.1

MAT 1883 OF 2023

Gyan Chand Seth
Vs.
The Deputy Commissioner of State Tax, ITC Investigating Unit & Ors.

Mr. Anil Kumar Dugar
....for Appellant

Mr. Anirban Ray, Ld. GP
Mr. T.M. Siddiqui
Mr. Tanoy Chakraborty
Ms. Saptak Sanyal
.....for the State

1. This intra-Court appeal filed by the petitioner is directed against the order dated 4th July, 2023 passed in WPA 14518 of 2023 by which the writ petition filed by the appellant challenging the order passed by the Appellate Authority dated 4th February, 2022 was dismissed on the ground that the appellant had approached the Court well beyond the reasonable time.
2. The learned advocate for the appellant submitted that the appeal filed before the Appellate Authority by a learned advocate was well within the time of limitation. However, due to inadvertence, certified copy of the original order was not filed along with the appeal. Subsequently, the learned advocate passed away due to COVID and the appeal could not be followed up and the appellant came to know

regarding rejection of the appeal from the information which was uploaded in the website of the Appellate Authority. It is submitted that the appellant has got the certified copy of the order rejecting the appeal and leave is sought for to place the order before the Appellate Authority with a prayer to decide the appeal on merits. It is submitted that as on date the rules have been amended and certified copy of the original authorities order is not required when the appeal is e-filed.

3. We have heard Mr. Siddiqui, learned Additional Government Pleader on the above submission.

4. Considering the peculiar facts and circumstances of the case, we are of the view that the appeal should be decided by the Appellate Authority on merits.

5. In the light of the above, the appeal stands disposed of by setting aside the order passed by the Appellate Authority rejecting the appeal on the ground that certified copy of the original authorities order was not filed with the direction to the appellant to submit the original certified copy of the order and as and when original certified copy of the order is filed the Appellate Authority shall fix a date for hearing of the appeal and the appeal shall be heard on merits and decided in accordance with law after affording

an opportunity of personal hearing to the authorized representative of the appellant.

(T. S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)