

05.10.2023

Sl no. 14

Ct no. 2

P.M.

WPA 23390 OF 2023

Seven Rangers Healthcare Private Limited.

- Vs -

The State of West Bengal & Ors.

Mr. Avra Mazumder,
Mr. Nilanjan Bhattacharya,
Mr. Suman Bhowmik,
Mr. Kausheyo Roy,
Mr. Samrat Das

... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader
Md. T. M. Siddiqui,
Mr. T. Chakraborty,
Mr. S. Sanyal

... for the State

Heard learned advocates appearing for the
respective parties.

By this writ petition, petitioner has challenged
the impugned order of the appellate authority under
the WBGST Act, dated 14th September, 2023,
dismissing the appeal of the petitioner on the ground
of delay of twenty one days without going into the
merits of the appeal in question.

Considering the facts and circumstances of
this case and submission of the parties and that the
impugned order has been dismissed only on the
ground of insignificant delay of twenty one days
without going into the merits of the appeal, in the
interest of justice the aforesaid impugned order of
the appellate authority dated 14th September, 2023 is

set aside and the matter is remanded back to the appellate authority concerned to pass a fresh speaking order in accordance with law after giving opportunity of hearing to the petitioner or its authorised representatives within a period of eight weeks from the date of communication of this order.

If petitioner makes statutory pre deposit within ten days from date and files proof of the payment of the same before the WBGST authority concerned no coercive action for recovery of the demand in question shall be taken against the petitioner till the disposal of the appeal in question.

With this observation and direction this writ petition being WPA 23390 of 2023 stands disposed of.

(Md. Nizamuddin, J.)