22.11.2023
PB
Sl. No.9.

WPA 23494 of 2023

Airports Authority of India
Vs
Assistant Commissioner of Revenue,
Large Taxpayer Unit & Ors.

Mr. Indranil Banerjee,
Mr. Subrata Mukherjee.
... For the Petitioner.
Mr. Om Narayan Rai.
......For the UOI.
Mr. K. K. Maiti,
......For the CGST authority.
Mr. A. Ray,
Mr. 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 9th January, 2023 passed by the WBGST authority concerned being Annexure P-14 to the writ petition which is appellable order and the time to file appeal against the impugned order has expired on 9th April, 2023 and forther 30 days which is allowable under the statute has also expired on 9th May, 2023. In this writ petition, petitioner is Airports Authority of India. Though the petitioner submits that after expiry of extended period of limitation of 22 days, it made attempt to file the appeal but could not succeed. Even if this contention of the petitioner is accepted that time to file the appeal was expired in the month of May by taking into consideration the extended period then what the legal department of the petitioner was doing and it took another four months to file this writ petition before this Court. Law is equally applicable to both the citizens and the Government and there cannot be two sets of law, one for the Government and one for the citizens. Government spends huge exchequer in maintaining the infrastructure of its legal section in various departments and still this is the manner in which legal sections of the Government are functioning. In case of delay by private assessees in filing the appeal, huge costs are imposed then why the Government should be spared. However, considering the incur of the public exchequer, I am not inclined to impose the cost and grant 15 day's time to file appeal before the appellate authority against the impugned adjudication order and if the appeal is filed before the appellate authority concerned within the time stipulated herein in that event the appeal will be heard on merit. At the same time, the General Manager (Finance), Airports Authority of India, at Kolkata is directed to hold an enquiry as to for whose fault such delay has occurred by not taking the litigation seriously and to take appropriate action against such person of the department who is responsible for such delay.

With this observation and direction, this writ petition being WPA 23494 of 2023 is disposed of.

(Md. Nizamuddin, J.)