WPA 23797 OF 2023
+
CAN 1 of 2023

04.12.2023
Sl no. 13
Ct no. 2
P.M.

M/s. AD North East Air Cargo Private Limited & Anr.
- Vs -
The Joint Commissioner, West Bengal GST, Large Taxpayer Unit, Corporate Division & Ors.

Mr. Ankit Kanodia,
Ms. Megha Agarwal,
Mr. Jitesh Sah
... for the petitioner

Md. T. M. Siddiquui,
Mr. T. Chakraborty,
Mr. S. Sanyal
... for the State.

By this writ petition petitioner has challenged the impugned order of the appellate authority dated 20th July, 2020 under the relevant provisions of WBGST Act by filing this writ petition on 3rd October, 2023 which is almost three years of passing of the impugned order by relying on an amendment under Section 50 of the WBGST Act which came in October, 2021 with retrospective effect and even time of coming of the said amendment is almost two years back. Petitioner is not a company, not an individual and it must have the service of legal professionals. Though there is no limitation in the writ proceeding but if such type of claim is entertained by such inordinate delay without any proper explanation and particularly by the petitioner who is a company and not an individual which cannot take plea of ignorance of law and if the writ petition is entertained after three years of passing of the impugned order there will be floodgate of cases.

Accordingly this writ petition being WPA 23797 of 2023 and CAN 1 of 2023 are dismissed.

(Md. Nizamuddin, J.)