

16.11.2023
PB
Sl. No.43.

WPA 23841 of 2023

Techno Fab (India) & Anr.
Vs
Deputy Commissioner of State Tax,
Kadamtala Charge & Ors.

Mr. Sumit Ghosh,
Mr. Souradeep Majumdar.
... For the Petitioner.
Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. T. Chakraborty,
Mr. S. Sanyal.
.....for the State.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order of the appellate authority dated 29th August, 2023 under the relevant provisions of WBGST Act, dismissing the appeal of the petitioner, on the ground of delay of only six days without going into the merit of the case.

Considering the facts and circumstances of the case and in the interest of justice, the impugned order dated 29th August, 2023 is set aside and the matter is remanded back to the appellate authority concerned to consider and dispose of the appeal in question on merit and in accordance with law after giving

opportunity of hearing to the petitioner or its authorized representatives, within a period of 8 weeks from the date of communication of this order.

Accordingly, this writ petition being WPA 23841 of 2023 is disposed of.

(Md. Nizamuddin, J.)