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17.11.2023
Ct. no. 2
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WPA 23974 of 2023

Shri Manas Banerjee
-Vs-
The State of West Bengal & ors.

Ms. Bulbuli Basu ... for the petitioner

Mr. A. Roy
Md. T.M. Siddiqui
Ms. T. Chakraborty
Mr. S. Sanyal ....for the State

Heard learned advocates appearing for the parties.

By this writ petition, the petitioner has filed this writ petition seeking relief of direction upon the appellate authority under the WBGST Act, 2017 to consider the pending appeal of the petitioner which was filed beyond time by taking into consideration the notification of the Central Board of Indirect Taxes and Customs being no. 53/2023 and Central Tax dated 2nd November, 2023.

Learned advocate for the petitioner submits that though the pending appeal of the petitioner is beyond time but petitioner is entitled to the benefit of the aforesaid notification, which is applicable to the petitioner. Such submission has not been denied by Mr. Siddiqui, learned Additional Government Pleader.

Considering the facts and circumstances of the case and submissions of the parties and taking into consideration the aforesaid notification dated 2nd November, 2023, this writ petition being WPA 23974 of 2023 is disposed of by directing the appellate authority concerned to grant benefit of the aforesaid notification to the petitioner on the issue of delay and to hear the appeal on merit and in accordance with law.

With this observation and direction, this writ petition stands disposed of.

(Md. Nizamuddin, J.)