

20.11.2023

Sl no. 18

Ct no. 2

P.M.

WPA 24248 OF 2023

Apurba Prasad Biswas.

- Vs -

The State of West Bengal & Ors.

Ms. Sukanya Dutta

... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader

Md. T. M. Siddiqui,

Mr. S. Sanyal

... for the State

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenge the impugned order of the appellate authority under the relevant provisions of the WBGST Act dismissing the appeal in question of the petitioner dated 31st August, 2023 only on the ground of delay of seven days.

Considering the facts and circumstances of this case and that the period of delay which is quite insignificant and in the interest of justice the impugned order of the appellate authority dated 31st August, 2023 is set aside and the matter is remanded back to the appellate authority concerned to hear and dispose of the appeal in question on merit and by passing a reasoned and speaking order after giving an opportunity of hearing to the

petitioner or his authorized representatives within eight weeks from the date of communication of this order.

With this observation and direction this writ petition being WPA 24248 of 2023 is disposed of.

(Md. Nizamuddin, J.)