

WPA 24476 OF 2023

30.11.2023

Sl no. 17

Ct no. 2

P.M.

United Road Constructions Private Limited

- Vs -

The State of West Bengal & Ors.

Mr. S. Das
Mr. Chiranjit Paul,
Mr. Washim Akhtar Dafadar
... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader
Md. 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 dated 11th January, 2023 under the relevant provisions of WBGST Act by filing this writ petition on 10th October, 2023 that is after expiry of ten months from the date of passing the impugned order.

Petitioner challenges the aforesaid impugned order on the ground of violation of principle of natural justice.

On perusal of the aforesaid impugned order I find that the petitioner was given opportunity of hearing by the appellate authority on three occasions that is on 21.07.2022, 09.08.2022 and lastly on 12th

September, 2022 and in none of the aforesaid three dates of hearing the petitioner appeared nor sought any adjournment. So, the question of violation of principle of natural justice in this case does not arise.

Petitioner submits that non representation of the petitioner on the aforesaid dates were due to fault of his lawyer though no details either name or description has been given of such advocate.

Petitioner submits that its case has got merit and it has got enough material in support of support of merit of its appeal and submits that if one opportunity is given to the petitioner to produce those documents petitioner will be able to make out its case.

Since petitioner submits that it has got merit in the appeal and it could not get opportunity to attend the hearing due to lapse on the part of its lawyer I am inclined to set aside the aforesaid impugned order and remand the matter back to the appellate authority on condition of making payment of Rs. 50,000/- to the State Legal Service authority within ten days from date since there is a lapse on the part of the petitioner also in not pursuing its case and approaching this Court after expiry of almost ten

months of the passing of the impugned order when the authority started to take coercive action against the petitioner.

If petitioner pays the cost within the time stipulated herein and files proof of payment of the same before the appellate authority, the appellate authority will hear the appeal of the petitioner on merit by affording opportunity of hearing to the petitioner or its authorized representatives and to dispose of the appeal within two months from the date of communication of this order.

In case of failure on the part of the petitioner to make payment of cost within the time stipulated herein, this order will not have any force and the impugned order dated 11th January, 2023 will stand revived.

(Md. Nizamuddin, J.)