

22.11.2023

Sl no. 19

Ct no. 2

P.M.

WPA 25002 OF 2023

M/s. Kishan Security Service & Anr.

- Vs -

The State of West Bengal & Ors.

Mr. Pradeep Kumar

Mr. P. Shrivastav

... For the Petitioners.

Md. T. M. Siddiqui,

Mr. T. Chakraborty,

Mr. S. Sanyal

... for the State

Affidavit of service filed by the petitioners be kept with the record.

Heard learned advocates appearing for the parties.

By this writ petition petitioners have challenged the impugned order of the appellate authority dated 7th July, 2023 under the relevant provisions of WBGST Act, rejecting the appeal in question of the petitioner on the ground of delay of sixty one days.

Considering the facts and circumstances of this case and in the interest of justice the aforesaid impugned order of the appellate authority is set aside and the matter is remanded back to the appellate authority concerned to hear the appeal on merit on condition that petitioners shall pay the cost of Rs. 10,000/- within ten days from date and shall file

proof of payment of the same before the appellate authority concerned.

With this observation and direction this writ petition being WPA 25002 of 2023 is disposed of.

(Md. Nizamuddin, J.)