

WPA 25362 OF 2023

04.12.2023

Sl no. 21

Ct no. 2

P.M.

Hillman Hosiery Mills Private Limited

- Vs -

Union of India & Ors.

Mr. Avra Mazumder,
Mr. Suman Bhowmik,
Mr. Samrat Das,
Ms. Elina Dey

... for the petitioner

Mr. Bhaskar Prosad Banerjee
Ms. Ekta Sinha

... for the CGST & CX

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order of the appellate authority dated 6th February, 2023 dismissing of the appeal of the petitioner against the order in original dated January 5, 2021 on the ground of appeal being time barred.

Learned advocate appearing for the petitioner submits that in view of Section 107(4) of CGST Act and after taking into consideration the judgement of the Hon'ble Supreme Court in Suo Motu Writ Petition (C) No. 3 of 2020, Cognizance for Extension of Limitation, in re (2022) 134 Taxmann.com 307/441 ITR 722 the actual delay in filing the appeal is eighteen days.

Considering the facts and circumstances of this case and in the interest of justice this writ petition being WPA 25362 of 2023 is disposed of by setting aside the aforesaid impugned order of the appellate authority and the matter is remanded back to the appellate authority concerned to hear and dispose of the appeal in question on merit and in accordance with law within a period of eight weeks from the date of communication of this order after giving an opportunity of hearing to the petitioner or its authorised representatives on condition that the petitioner shall pay the cost of Rs. 25,000/- to the Legal Aid Society, West Bengal within a period of seven days from date and shall file proof of payment of same before the appellate authority concerned.

(Md. Nizamuddin, J.)