

23.11.2023

Sl no. 21

Ct no. 2

P.M.

WPA 25493 OF 2023

Amir Engineering

- Vs -

**Senior Joint Commissioner (Revenue) of
SGST (State Tax), Directorate of
Commercial Taxes, Howrah Circle & Ors.**

Mr. Prodyut Banerjee,
Mr. Dhrubaraj Bhowmik
... 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.

Petitioner has filed this writ petition being aggrieved by the impugned order of the appellate authority dated 29th August, 2023 rejecting the appeal in question of the petitioner on the ground of delay of two months.

The case of the petitioner is that delay in filing the appeal before the appellate authority was due to serious heart and neurological ailment and petitioner has annexed all the supporting medical documents to this writ petition in the aforesaid regard.

Considering the facts and circumstances as appears from record and in the interest of justice the impugned order dated 29th August, 2023 is set aside

and the matter is remanded back to the appellate authority concerned to consider and dispose of the appeal in question on merit, in accordance with law, within eight weeks from the date of communication of this order after giving an opportunity of hearing to the petitioner or its authorized representatives.

With this observation and direction this writ petition being WPA 25493 of 2023 stands disposed of.

(Md. Nizamuddin, J.)