

30.11.2023
PB
Sl. No.28.

WPA 25553 of 2023

Royal Calcutta Golf Club
Vs
The State of West Bengal & Ors.

Mr. Anil Kr. Dugar,
Mr. R. Chatterjee,
Mr. Brijesh Kr. Singh.
... For the Petitioner.

Mr. A. Ray,
Mr. 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 of the appellate authority dated 8th May, 2023, passed under the relevant provisions of WBGST Act, dismissing the appeal of the petitioner on the ground of delay of 38 days. Petitioner is not an ordinary individual. It is one of the most renowned club in Calcutta charging highest fees for its membership and its affairs are managed by legal professionals and chartered accountants and as such, it cannot take the plea that it is not aware of law.

Considering the facts and circumstances of the case and in the interest of justice, the impugned order

dated 8th May, 2023 is set aside on condition of making payment of cost of Rs.25,000/- to be paid to the State GST authority concerned within 10 days from date. If petitioner makes the payment within the time stipulated herein and files proof of payment of the same before the appellate authority, it will consider and dispose of the appeal in accordance with law after giving an opportunity of hearing to the petitioner or its authorized representatives, within a period of 8 weeks from the date of communication of this order. In case of failure on the part of the petitioner to make the payment of cost as indicated herein, this order will not have any force and the impugned order of the appellate authority will stand revived.

With this observation and direction, this writ petition being WPA 25553 of 2023 is disposed of.

(Md. Nizamuddin, J.)