WPA 25936 OF 2023

14.12.2023
Sl no. 3

Ct no. 2
P.M.

Md. Firoz, the Proprietor of M/S. Domain Enterprise.
- Vs -
The Assistant Commissioner of State Tax, Bally Charge & Ors.

Mr. Shobhantanu Bhattacharyya
... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader
Md. T. M. Siddiquui,
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 2nd March, 2021, under the relevant provisions of WBGST Act dismissing the appeal of the petitioner on the ground of not making pre-deposit which is required to be made under the law.

Petitioner tries to make out a case that he has deposited the statutory pre-deposit on 23rd November, 2022 that is after more than one year eight months of dismissal of the appeal by the appellate authority and not only that even after making pre-deposit dated 23rd November, 2022, much after dismissal of appeal petitioner has filed this writ petition on 14th December, 2023 that is after more than one year of making pre-deposit.

In such cases if relief is granted to the petitioner by the writ Court, the law of limitation will become a dead letter and it would remain merely a piece of paper.

In view of discussion made above I am not inclined to entertain this writ petition being WPA 25936 of 2023 and accordingly the same is dismissed.

(Md. Nizamuddin, J.)