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WPA 27753 of 2022

Voith Paper Technology(India) Private Limited
Vs
The Principal Commissioner of Central Tax(CGST),. Kolkata North Commissionerate, Kolkata & Ors.

Mr. Arnab Chakraborty,
Mr. Aniket Chaudhury
... For the Petitioner.
Mr. Kaushik Dey,
Ms. Ekta Sinha
... For the CGST Authorities.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order of the Appellate Authority concerned dismissing the appeal of the petitioner, inter alia, on the ground that the period of delay during the Covit-19 by the judgment of the Hon'ble Supreme Court is applicable to the case of the petitioner which has not been considered. Petitioner also places a Circular of the Board being No.157/13/2021-GST dated 20th July, 2021 which clarifies that the extension of time line granted by the Hon'ble Supreme Court by its order dated 27th April, 2021 is applicable in respect of any appeal which is required to be filed before the Joint/Additional Commissioner (Appeals), Commissioner of Appeals and considering such Circular this court is of the view that the aforesaid impugned order passed by the Appellate Authority concerned on the ground of being barred by limitation by not properly considering the aforesaid judgment and Circular, is not tenable and is, accordingly set aside and the matter is remanded back to the Appellate Authority concerned to re-consider the appeal in question and dispose of the same on merits by passing a reasoned and speaking order after giving an opportunity of hearing to the petitioner or its authorised representative, within a period of eight weeks from the date of communication of this order.

(Md. Nizamuddin, J.)