

14.12.2023

Sl no. 5

Ct no. 2

P.M.

WPA 26756 OF 2023

M/s. Fabrico.

- Vs -

**The Assistant Commissioner of Revenue,
Kadamtala, Howrah Charge & 3 Ors.**

Mr. Arya Das

... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader

Md. 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 31st October, 2023, under the relevant provisions of WBGST Act, dismissing the appeal of the petitioner on the ground of delay of about hundred days.

Petitioner submits that there was a valid and genuine reason for delay in filing the appeal against the order in original by contending that at the relevant point of time its accountant in whose mail address the order in original was sent had left the job and the said accountant did not intimate the petitioner about such order. Petitioner has annexed an affidavit deposed by the said accountant. Even if petitioner's accountant had left the job, petitioner should have been vigilant and diligent about its right

to filing of appeal since it was pursuing the adjudication proceeding.

However, in the interest of justice and since the impugned order of the appellate authority was not disposed of on merit this writ petition being WPA 26756 of 2023 is disposed of by setting aside the aforesaid impugned order of the appellate authority dated 31st October, 2023 and the matter is remanded back to the appellate authority to consider and dispose of the same in accordance with law and by passing a reasoned and speaking order after giving an opportunity of hearing to the petitioner or its authorised representatives within eight weeks from the date of communication of this order on condition that petitioner will pay the cost of Rs. 10,000/- to the authority concerned within three weeks and file proof of payment of the same before the appellate authority concerned.

(Md. Nizamuddin, J.)