18.12.2023
PB
Sl. No.13.

WPA 26881 of 2023

Shri Tanmoy Chakraborty
Vs
Commissioner of State Tax,
14, Beliaghta Road, Kolkata,
west Bengal-700 015 & Ors.

Mr. Pranit Bag,
Mr. Soumya Sankar Chini,
Mr. Raju Mondal,
Mr. R. Mukherjee.
... For the Petitioner.
Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. S. Sanyal,
Mr. T. Chakraborty.
.......for the State.
Mr. R. K. Sinha,
Ms. S. S. Dutta.
.......for the UOI.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 3rd October, 2023 passed by the appellate authority under the relevant provision of WBGST Act, dismissing the appeal of the petitioner, on the ground of non-deposit of statutory pre-deposit of 10% of the dispute tax. Petitioner submits that he is a small businessman and due to extreme financial hardship, it could not fulfil the condition of making pre-deposit of the disputed tax for filing appeal.

Petitioner further submits that if one week's time is granted to the petitioner, he will be able to make arrangement for the pre-deposit amount and further submits that the appeal is meritorious and in the interest of justice the impugned order of the appellate authority should be set aside and the appeal should be heard on merit.

Considering the exceptional facts and circumstances made by the petitioner in this writ petition, this writ petition being WPA 26881 of 2023 is disposed of by setting aside the aforesaid impugned order dated 3rd October, 2023 and the matter is remanded back to the appellate authority to hear the appeal of the petitioner on merit if petitioner makes the pre-deposit of 10% of the disputed tax within 26th December, 2023 and files proof of the same before the appellate authority.

(Md. Nizamuddin, J.)