

19.12.2023  
PB  
Sl. No.7.

WPA 27238 of 2023

Bhabani Sankar Pal  
Vs  
The State of West Bengal & Ors.

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

Mr. A. Ray,  
Mr. T. M. Siddiqui,  
Mr. T. Chakraborty,  
Mr. S. Sanyal.  
.....for the UOI.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order of the appellate authority dated 3<sup>rd</sup> October, 2023, under the relevant provisions of WBGST Act dismissing the appeal of the petitioner, on the ground of delay of six days only without going into the merit of the appeal. Since the period of delay is very insignificant, in the interest of justice the aforesaid impugned order dated 3<sup>rd</sup> October, 2023 is set aside and the matter is remanded back to the appellate authority concerned to hear the appeal in question on merit and in accordance with law and to pass a reasoned and speaking order after giving opportunity of hearing to the petitioner or his

authorized representatives, within a period of eight weeks from date.

It is clarified that no unnecessary adjournment shall be granted to the petitioner by the appellate authority.

With this observation and direction this writ petition being WPA 27238 of 2023 is disposed of.

**( Md. Nizamuddin, J.)**