18.12.2023
PB
Sl. No.24.

WPA 27698 of 2023

Asit Baran Samanta
Vs
Assistant Commissioner of Revenue,
Bureau of Investigation, South Bengal & Ors.

Mr. Denanuj Basu Thakur.
... For the Petitioner.
Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. S. Sanyal,
…….for the State.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 10th August, 2023 passed by the appellate authority under the relevant provision of WBGST Act, dismissing the appeal of the petitioner, on the ground of not making pre-deposit of 10% of the dispute tax. Petitioner submits that it is not a case that pre-deposit was not made rather it was made, but there was a mistake in the procedure and instead of making the payment in credit ledger, petitioner has paid the pre-deposit in cash ledger and such mistake was bona fide and not intentional and was due to mistake of accountant.

Considering the facts and circumstances of the case and submission of the parties and in the interest of justice, this writ petition being WPA 27698 of 2023 is disposed of by setting aside the aforesaid impugned order dated 10th August, 2023 and the matter is remanded back to the appellate authority concerned to pass a fresh order in accordance with law on condition that petitioner shall make pre-deposit of 10% of the disputed tax within 10 days from date and shall file proof of the same before the appellate authority.

This order has been passed in view of the involvement of exceptional facts and circumstances.

(Md. Nizamuddin, J.)