

30.01.2023.
p.b.
Sl. No.2.

W.P.A. 29069 of 2022

Khan Motors
Vs.
Union of India & Ors.

Mr. Malay Dhar,
Mr. Amarnath Sen,
Mr. Pranab Kr. Ghosh,
.....for the petitioner.

Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. D. Ghosh,
Mr. N. Chatterjee.
.....for the respondent.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 23rd November, 2022 passed by the appellate authority under the WBGST Act, dismissing the appeal of the petitioner, on the ground of delay of 48 days in filing the appeal in question without going into the merit of the appeal. Petitioner submits that delay in filing the appeal was due to illness of the petitioner and in support of his such contention, he has annexed several medical certificates and he further submits that the appeal has enough merit and he should be afforded an opportunity of hearing to produce all relevant material documents before the appellate authority in support of his case.

Considering the facts and circumstances of this case and pleadings in the writ petition and the supplementary affidavit in the interest of justice, I am of the view that petitioner's appeal should be heard on merit by condoning the delay in filing the appeal. Accordingly, the impugned order dated 23rd November, 2022 is set aside and the matter is remanded back to the appellate authority concerned to consider and dispose of the appeal in question filed by the petitioner on merit and in accordance with law and to pass a reasoned and speaking order after giving an opportunity of hearing to the petitioner or his authorized representatives within a period of eight weeks from the date of communication of this order. It is clarified that this Court has not gone into the merit of the appeal in question and the appellate authority shall consider the same strictly on merit and in accordance with law.

With this observation and direction, this writ petition being WPA 29069 of 2022 is disposed of.

(Md. Nizamuddin, J.)