31.03.2023.
p.b.
Sl. No.3.

Calcutta High Court
In the Circuit Bench at Jalpaiguri
Appellate Side

WPA 613 of 2023

Dhurba Kumar Pradhan
Vs.
The Assistant Commissioner of Revenue, Commercial Taxes, Darjeeling Charge & Ors.

Mr. Boudhayan Bhattacharyya,
Ms. Stuti Bansal,
Ms. Sretapa Sinha,
Ms. Taniya Roy.
........for the petitioner.
Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. D. Ghosh,
Mr. N. Chatterjee.
........for the State.

Heard learned advocates appearing for the parties.

Learned advocate appearing for the petitioner submits that during pendency of the writ petition, final adjudication order dated 2nd June, 2022 which is an appellable order has been passed under the statute and considering such factual and legal position, I am not inclined to grant any relief in this writ petition except liberty to the petitioner to file statutory appeal against the adjudication order dated 2nd June, 2022 which has become time barred but for no fault of the petitioner and it has been submitted that it has occurred due to belated service of the aforesaid adjudication order due to death of the petitioner's accountant. If appeal is filed against the aforesaid adjudication order dated 2nd June, 2022, within two weeks from date and subject to compliance of all other formalities, such appeal to be filed shall be considered on merit by not insisting on the point of limitation.

With this observation and direction, this writ petition being WPA 613 of 2023 stands disposed of.

(Md. Nizamuddin, J.)