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**CALCUTTA HIGH COURT IN THE CIRCUIT BENCH  
AT JALPAIGURI**

**WPA 1372 of 2023**

**Sadhan Mandal @ Mondal  
Vs.  
Joint Commissioner of Revenue  
Appellate Authority GST Jalpaiguri  
Circle & Ors.**

**Ms. Rima Sarkar  
Ms. Sidhi Sethia**

**...for the petitioner**

**Mr. Subir Kr. Saha, Ld. AGP  
Mr. Bikramaditya Ghosh**

**...for the State**

Affidavit of service filed by the petitioner is taken on record.

The writ petition is presented, *inter alia*, challenging order of the Joint Commissioner of Revenue being the Appellate Authority, Jalpaiguri Circle dated 19<sup>th</sup> April, 2023 whereby the appellate authority has refused to condone the delay of four days. The appeal has been preferred against the order of dated 14<sup>th</sup> December, 2022 passed by the Assistant Commissioner of Revenue, Coochbehar.

Learned advocate representing the petitioner submits that considering the length of delay (4 days) the same should have been condoned and appeal could have been considered on merit.

This Court has considered the Section 107 of West Bengal Goods and Service Tax Act, 2017

wherein it has been provided that appeal is to be preferred within three months from the date on which the impugned decision or order is communicated to the appellant. However, under Section 107 (4) there is a provision for condonation of delay while admitting the appeal to the extent of one month and not beyond that.

Considering four days delay occurred while presenting the appeal by the writ petitioner before the appellate authority this Court directs the Joint Commissioner of Revenue being Appellate Authority Jalpaiguri Circle to register the appeal on condonation of delay of four days and hear the same on merit. This Court expects that the appeal to be disposed of within a reasonable time on merit.

Accordingly, the writ petition stands disposed of.

There shall be no order as to costs.

Urgent photostat certified copy of the order, if applied for, be given to the parties, upon usual undertakings.

**(Saugata Bhattacharyya, J.)**