

24.01.2024

Sl no. 14

Ct no. 2

P.M.

WPA 860 OF 2024

Prabhavshali Productions Private Limited.

- Vs -

**The Assistant Commissioner,
Jorasanko Charge & Ors.**

Mr. Rajarshi Chatterjee,
Mr. Govind Jethalia

... for the petitioners

Mr. Anirban Ray, Ld. Govt. Pleader
Md. T. M. Siddiqui,
Mr. T. Chakraborty,
Mr. S. Sanyal

... for the State

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned order of the appellate authority under the relevant provisions of WBGST Act dated 28th August, 2023 on the ground of appeal being barred by limitation for delay of more than one year against the order in original passed on 21st September, 2021.

I have perused the impugned order of the appellate authority which is a well reasoned and speaking order. In addition, petitioner has not made any explanation with any supporting documents in this writ petition for such delay of more than one year and even filing this writ petition almost after five months from the date of passing the impugned order of the appellate authority.

Considering the elaborate reasons recorded in the impugned order by the appellate authority, I am not inclined to interfere with the same and accordingly this writ petition being WPA 860 of 2024 is dismissed.

(Md. Nizamuddin, J.)