

D/L 175
14.03.2024
Court No. 02
Sayandeep

WPA 4212 of 2024

Prakash Chowdhury
Vs.
The Deputy Commissioner of Revenue, State Tax, Barrackpore
& Ors.

Mr. Sandip Churaria
Mr. Souradeep Majumdar

... for the petitioner

Mr. Anirban Ray
Mr. T. M. siddiqui
Mr. Debraj Sahu

..... for the State

Heard learned counsel appearing for the parties.
Petitioner has filed writ petition challenging the impugned order dated 22nd January, 2024 passed by the appellate authority under the relevant provisions of WBGST Act dismissing the appeal in question of the petitioner on the ground of delay of 23 days without going into the merit of the same.

Considering the facts and circumstances of the case and in the interest of justice, the aforesaid impugned order of the appellate authority is set aside and the matter is remanded back to the appellate authority concerned to consider and dispose of the appeal in question in accordance with law and by passing a reasoned and speaking order after giving opportunity of hearing to the petitioner or his

authorized representative within a period of eight weeks from the dated of communication of this order.

Accordingly, the writ petition being WPA 4212 of 2024 is disposed of.

(Md. Nizamuddin, J.)