

D/L177
14.03.2024
Court No. 02
Sayandeep

WPA 4263 of 2024

Siddhartha Banerjee
Vs.
The State of West Bengal & Ors.

Ms. Mou Saha	 for the petitioner
Mr. Anirban Ray	
Mr. T.M. Siddiqui	
Mr. Saptak 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 dated 30th November, 2023, under relevant provisions of WBGST Act dismissing the appeal of the petitioner on the ground of not making pre-deposit as per the statute at the time of filing the appeal in question. Petitioner submits that due to financial crunch, it could not make the pre-deposit.

In my view, there is no such provision under the Act considering the financial crunch of an assessee for not making pre-deposit at the time of filing the appeal. However, in the interest of justice, I am inclined to set aside the aforesaid impugned order of the appellate authority on condition that petitioner shall pay a cost of Rs. 10,000/- to the WBGST authority concerned and also shall make statutory pre-deposit within 10

days from date and shall file proof of the same before the appellate authority concerned and if petitioner files proof of such payment of pre-deposit and cost indicated above, before the appellate authority concerned, it will hear and dispose of the appeal on merit. This order has been passed in view of exceptional facts and circumstances.

Accordingly, this writ petition being WPA 4263 of 2024 is disposed of.

(Md. Nizamuddin, J.)