

20.03.2024
PB
Sl. No.8.

WPA 4315 of 2024

Raima Equities Pvt. Ltd.
Vs
The State of West Bengal & Ors.

Mr. Pranit Bag,
Mr. Ankur Singhi,
Ms. Riti Basu,
Mr. Sayan Banerjee.
... For the Petitioner.
Mr. T. M. Siddiqui,
Mr. T. Chakraborty,
Mr. D. Sahu.
.....for the State.

Heard learned advocates appearing for the parties.

Petitioner has filed this writ petition being aggrieved by the impugned order dated 6th February, 2024, passed by the appellate authority under the relevant provisions of WBGST Act, dismissing the appeal of the petitioner, on the ground of delay of a very minor period without going into the merit of the appeal. Petitioner submits that delay involved in the matter is very insignificant and the appeal has got merit in the interest of justice appeal should be heard on merit.

Considering the facts and circumstances of the case and submission of the parties and in view of the fact that the delay involved in filing the appeal is very

minor and that the appeal has merit according to the petitioner, in the interest of justice, the impugned order dated 6th February, 2024 is set aside and the matter is remanded back to the appellate authority concerned to consider and dispose of the appeal in question on merit and in accordance with law, within a period of 12 weeks from the date of communication of this order.

With this observation and direction, this writ petition being WPA 4315 of 2024 is disposed of.

(Md. Nizamuddin, J.)