

20.03.2024

Sl no. 32

Ct no. 2

P.M.

WPA 5828 OF 2024

Himadri Dealcom Private Limited & Anr.

- Vs -

The State of West Bengal & Ors.

Ms. Bulbuli Basu

... for the petitioners

Mr. Anirban Ray, Ld. Govt. Pleader

Mr. Soumitra Mukherjee,

Mr. Debraj Sahu

... 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 12th February, 2024 dismissing the appeal of the petitioner under the relevant provisions of WBGST Act on the ground of delay of sixteen days without going into the merit of the appeal.

Considering the facts and circumstances of this case, submission of the parties and in the interest of justice and in view of the fact that the delay in filing the appeal in question was very insignificant and that the appeal in question has merit, the impugned order of the appellate authority dated 12th February, 2024 is set aside and the matter is remanded back to the appellate authority concerned to pass a fresh order in accordance with

law within a period of twelve weeks from the date of communication of this order.

With this observation and direction this writ petition being WPA 5828 of 2024 is disposed of.

(Md. Nizamuddin, J.)