

28.03.2024

Sl no. 24

Ct no. 2

P.M.

WPA 6437 OF 2024

Maa Kalyaneshwari Steels Pvt. Ltd.

- Vs -

**Assistant Commissioner of Revenue,
Bureau of Investigation (South Bengal),
Purulia Zone & Ors.**

Mr. Souradeep Majumdar

... for the petitioner

Md. T. M. Siddiqui,

Mr. T. Chakraborty,

Mr. S. Sanyal

... for the State.

Affidavit of service filed by the petitioner is kept with the record.

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned order of the appellate authority dated 24th January, 2024, under the relevant provisions of WBGST Act, dismissing the appeal of the petitioner on the ground of delay of thirty one days without going into the merit of the appeal in question.

Considering the facts and circumstances of this case and submission of the parties and in the interest of justice this writ petition being WPA 6437 of 2024 is disposed of by setting aside the impugned order dated 24th January, 2024 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 after giving an opportunity of hearing to the petitioner or its authorised representatives within a period of eight weeks from the date of communication of this order.

(Md. Nizamuddin, J.)