01.04.2024.
PB
Sl. No.14.

WPA 6693 of 2024

Pradip Kumar Dutta
Vs
Deputy Commissioner of State
Tax & Anr.

Mr. Mukti Chandra Ghosh,
Mr. Triptimoy Talukder,
Mr. Shamba Chakraborty,
Mr. Abhiraj Tarafdar.
... For the Petitioner.
Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. S. Sanyal,
Mr. T. Chakraborty.
.......for the State.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 31st March, 2023, rejecting the appeal of the petitioner by the appellate authority under the WBGST Act, on the ground of delay of four days. Petitioner submits that due to bona fide mistake, another appeal was filed against the very same adjudication order which was dismissed by the appellate authority on 31st August, 2023, on the ground of delay of 68 days.

Considering the facts and circumstances of the case particularly taking into consideration that for the first time appeal was dismissed by the appellate authority on the ground of delay of only four days which is quite insignificant and that the appeal for the second time was filed due to bona fide mistake by the petitioner, both the aforesaid impugned orders of the appellate authority are set aside and the matter is remanded back to the appellate authority concerned to hear the appeal on merit which was dismissed on 31st March, 2023, and dispose the same within 8 weeks from the date of communication of this order.

Accordingly, this writ petition being WPA 6293 of 2024 is disposed of.

(Md. Nizamuddin, J.)