

02.04.2024.
PB
Sl. No.25.

WPA 7043 of 2024

Onkar Parivahan Finance Pvt. Ltd.
Vs
Deputy Commissioner of State Tax,
Park Street Charge & Ors.

Mr. R. Chatterjee
... For the Petitioner.
Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. S. Sanyal,
Mr. D. 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 28th December, 2023, dismissing the appeal of the petitioner on the ground of delay of 35 days. Explanation of the petitioner for delay in filing the appeal in question is that due to its accountant's illness, it could not file the appeal, but it has not annexed any supporting documents in this regard. However, in the interest of justice and taking into consideration that the appeal in question has been dismissed on the ground of delay and not on merit, the aforesaid impugned order of the appellate authority dated 28th December, 2023, is set aside and the matter

is remanded back to the appellate authority concerned on condition that petitioner shall pay the cost of Rs.50,000/- as it has agreed to pay, to the authority concerned within ten days from date. If petitioner pays the aforesaid cost within the time stipulated herein and files proof of payment of the same before the authority concerned, it will hear and dispose the appeal on merit. In case of failure on the part of the petitioner to pay the aforesaid cost within the time stipulated, this order will not have any force.

Accordingly, this writ petition being WPA 7043 of 2024 is disposed of.

(Md. Nizamuddin, J.)