

04.04.2024.
PB
Sl. No.22.

WPA 7698 of 2024

M/s. Global Reach Education Services Pvt. Ltd.
Vs
The Deputy Commissioner of State Tax,
Bhabanipur Charge & Ors.

Mr. Sandip Choraria,
Mr. Rishav Manna.
.....for the petitioner.
Mr. T. M. Siddiqui,
Mr. T. Chakraborty,
Mr. S. Sanyal.
.....for the State.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order of the appellate authority under the relevant provisions of WBGST Act, dated 8th December, 2023, dismissing the appeal of the petitioner, on the ground of delay of three months after exclusion of the time allowed to file appeal, but no supporting documents have been annexed to this writ petition. Since the appeal was dismissed only on the ground of delay without going into the merit, in the interest of justice, the aforesaid impugned order of the appellate authority is set aside and the matter is remanded back to the appellate authority to pass a fresh order, within two months from the date on

condition that petitioner shall pay a cost of Rs.50,000/- to the authority concerned, within 7 days from date and shall file proof of payment of the same before the appellate authority concerned.

With this observation and direction, this writ petition being WPA 7698 of 2024 is disposed of.

(Md. Nizamuddin, J.)