

04.04.2024

Sl no. 27

Ct no. 2

P.M.

WPA 7827 OF 2024

American Merchandising Ltd. & Anr.

- Vs -

The State of West Bengal & Ors.

Mr. Rishi Raju,

Ms. Shreya Mundhra

... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader

Md. T. M. Siddiqui,

Mr. T. Chakraborty,

Mr. S. Sanyal

... for the State

Heard learned advocate appearing for the parties.

Petitioner has filed this writ petition for relief of direction upon the appellate authority under the WBGST Act to consider and dispose of its appeal in question which was filed after delay of about ten months against the adjudication order dated 9th November, 2022, cancelling the petitioner's registration.

It is the case of the petitioner that petitioner was running a restaurant in one of the most posh areas in Park Street in Kolkata which was closed during the pandemic period and because of closure of the business during the pandemic petitioner got financially crippled and in support of his contention it has annexed balance sheet to this writ petition relating to financial years 2021-2022 and 2022-

2023. Delay in filing the appeal in question has been explained elaborately in the writ petition in paragraphs 5-12 of the writ petition which I have perused and have also perused all the supporting documents annexed to the writ petition for explanation of such inordinate delay in filing the appeal .

Considering the same and in the interest of justice and specifically taking into consideration that the petitioner through his learned advocate has agreed before this Court to pay a cost of Rs. 1,50,000/- (rupees one lakh fifty thousand) only for condonation of delay in filing the appeal in question and for hearing the same on merit, this writ petition being WPA 7827 of 2024 is disposed of by directing the appellate authority concerned to consider and dispose of the appeal in question within a period of eight weeks from the date of communication of this order on condition that the petitioner shall pay the cost of Rs. Rs. 1,50,000/- (rupees one lakh fifty thousand) only to the authority concerned as it has been agreed by it, within ten days from date and shall file proof of payment of the same before the appellate authority concerned.

This order has been passed in view of involvement of exceptional facts and circumstances of this case.

With this observations and direction this writ petition stands disposed of

(Md. Nizamuddin, J.)