08.04.2024.
PB
Sl. No.23.

WPA 8403 of 2024

Sristidhar Kundu
Vs
Assistant Commissioner of Revenue,
Bardhaman Charge & Ors.

Mr. D. Basu Thakur.
…….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 of the appellate authority dated 15th February, 2024, under the relevant provisions of WBGST Act, dismissing the appeal in question of the petitioner, on the ground of delay of 60 days and petitioner has annexed the supporting documents to this writ petition in explanation of such delay. Considering such documents and explanation given and in the interest of justice, the aforesaid impugned order dated 15th February, 2024, is set aside and the matter is remanded back to the appellate authority to pass a fresh order in accordance with law within a period of 8 weeks from the date of communication of this order.

The impugned order has been set aside on condition of payment of cost of Rs.10,000/- to be paid by the petitioner to the authority concerned within 14 days from date and petitioner shall file proof of payment of the same before the appellate authority concerned.

With this observation and direction, this writ petition being WPA 8403 of 2024 is disposed of.

(Md. Nizamuddin, J.)