

05.04.2024

Sl no. 29

Ct no. 2

P.M.

WPA 8131 OF 2024

Raj Abasan Private Limited & Anr.

- Vs -

**The Deputy Commissioner of State Tax,
Commercial Taxes and State Taxes,
Behala Charge & Ors.**

Mr. Ankit Kanodia,
Ms. Megha Agarwal,
Mr. Jitesh Sah

... for the petitioners

Mr. Anirban Ray, Ld. Govt. Pleader
Md. T. M. Siddiqui,
Mr. T. Chakraborty,
Mr. S. Sanyal

... for the State.

Heard learned advocates appearing for the parties.

By this writ petition petitioners have challenged the impugned order of the appellate authority dated 11th March, 2024 passed by the appellate authority under the WBGST Act dismissing the appeal of the petitioners on the ground of delay of thirteen days without going into the merit of the appeal.

Considering the facts and circumstances of this case that the delay in filing the appeal in question was very insignificant and in the interest of justice the aforesaid impugned order is set aside and the matter is remanded back to the appellate authority concerned to consider and dispose of the

appeal in question on merit and in accordance with law, within a period of eight weeks from the date of communication of this order.

With this observation and direction this writ petition being WPA 8131 of 2024 is disposed of.

(Md. Nizamuddin, J.)