

08.04.2024.
PB
Sl. No.18.

WPA 8368 of 2024

Raiganj Cable TV Pvt. Ltd.
Vs
Senior Joint Commissioner, State
Tax, Raiganj Charge & Ors.

Mr. Souradeep Majumder.
.....for the petitioner.
Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. T. Chakraborty,
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 17th November, 2023, under the relevant provisions of WBGST Act, dismissing the appeal in question of the petitioner, on the ground of delay of 39 days. Petitioner in support of its explanation for delay in filing the appeal before the appellate authority, has annexed to this application several medical documents, considering those documents and in the interest of justice, the aforesaid impugned order dated 17th November, 2023, is set aside and the matter is remanded back to the appellate authority to consider

and dispose of the appeal in question on merit. In view of setting aside the impugned order and direction for fresh hearing of the appeal, legal consequence with regard to the attachment of bank account in question will be considered by the authority concerned in accordance with law.

With this observation and direction, this writ petition being WPA 8368 of 2024 is disposed of.

(Md. Nizamuddin, J.)