

08.04.2024.
PB
Sl. No.20.

WPA 8384 of 2024

Mr. Chandan Sarkar
Vs
The Circle Officer, Behala
Circle & Ors.

Mr. Abhrotosh Majumder,
Ms. Swapna Das,
Mr. S. Das.
.....for the petitioner.
Mr. T. M. Siddiqui,
Mr. T. Chakraborty,
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 25th January, 2024, under the relevant provisions of WBGST Act, dismissing the appeal in question of the petitioner, on the ground of delay of 48 days. Petitioner in support of his explanation for delay in filing the appeal before the appellate authority has submitted relevant documents.

Considering those documents and in the interest of justice, the aforesaid impugned order dated 25th Janu, 2024, is set aside and the matter is remanded

back to the appellate authority to consider and dispose of the appeal in question on merit.

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 8384 of 2024 is disposed of.

(Md. Nizamuddin, J.)