

10.04.2024.
PB
Sl. No.44.

WPA 9246 of 2024

M/s. Dream Electrical Wires and Watts & Ors.
Vs
Deputy Commissioner of State Tax, GST,
Barackpore –24 Pargonas & Ors.

Mr. Rituraj Chakraborty.
.....for the petitioner.
Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. N. Chatterjee,
Mr. S. Sanyal.
.....for the State.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 23rd February, 2024, passed by the appellate authority under the relevant provisions of WBGST Act, on the ground of delay of 32 days in filing the appeal in question and non-deposit of pre-deposit of 10%. Petitioner submits that due to calamity in the family and financial crunch, there was a delay and non-deposit of the pre-deposit. Petitioner has annexed to this writ petition the relevant documents in support of his case and considering the same and in the interest of justice, the aforesaid impugned order dated 23rd February, 2024, is set aside and the matter is remanded back to the

appellate authority to hear the appeal on merit on condition that it will make statutory pre-deposit of 10% within 10 days from date and file proof of payment of the same to the appellate authority concerned.

Accordingly, this writ petition being WPA 9246 of 2024 is disposed of.

(Md. Nizamuddin, J.)