

09.04.2024

Sl no. 13

Ct no. 2

P.M.

WPA 9507 OF 2024

Vansh Jutex LLP & Anr.

- Vs -

The State of West Bengal & Ors.

Mr. Pranit Bag,
Mr. Neelesh Choudhury,
Ms. Anuradha Poddar,
... For the Petitioners.

Mr. A. Ray, Ld. G.P.
Mr. T. M. Siddiqui,
Mr. Tanoy Chakraborty,
Mr. Saptak Sanyal.
.....for the State.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 27th February, 2024 passed under the relevant provisions of WBGST Act, dismissing the appeal of the petitioner, on the ground of delay of three months without going into the merit of the appeal. Petitioner has tried to explain the delay in filing such appeal before the appellate authority by contending that DGRAM investigation was going in process and after clearance of investigation, appeal was filed. Such explanation is not very convincing, it does not elaborate with any specific data as to at what time the investigation took place and when investigation was cleared, however, in the interest of justice and in view of the fact that the petitioner has agreed to pay a cost of

Rs.50,000/- for condoning the delay in filing the appeal and for rehearing the appeal on merit, the aforesaid impugned order dated 27th February, 2024 is set aside and the matter is remanded back to the appellate concerned to hear the appeal on merit on condition that petitioner shall pay the cost of Rs.50,000/- to the authority concerned as agreed by it within 10 days from date and shall file proof of payment of the same before the appellate authority and the appellate authority will hear the appeal on merit and dispose of the same expeditiously preferably within twelve weeks.

With this observation and direction, this writ petition being WPA 9507 of 2024 is disposed of.

(Md. Nizamuddin, J.)