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10.04.2024
Ct. No.02
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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 9669 of 2024

J.J. House Private Limited
Vs.
Joint Commissioner of Sale Taxes,
Large Taxpayer Unit, Corporate Division & Ors.

Mr. Boudhayan Bhattacharyya
Ms. Stuti Bansal
Mr. Shwetank S. Prasad
... For the petitioner

Mr. Anirban Ray, Ld. GP
Mr. Md. T.M. Siddiqui
Mr. Tanoy Chakraborty
Mr. N. Chatterjee
... For the State

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned order dated 18th March, 2024 passed by the Appellate Authority under the relevant provision of the WBGST Act, dismissing the appeal of the petitioner on the ground of delay of 32 days without going into the merit of the appeal.

Considering the facts and circumstances of the case and explanation given for such delay and that the period of delay is quite insignificant, the aforesaid impugned order of the Appellate Authority is set aside and the matter is remanded back to the Appellate

Authority concerned to pass order on merit of the appeal in question after giving opportunity of hearing to the petitioner or its authorised representative, within a period of eight weeks from the date of communication of this order.

With the aforesaid observation and direction, the petition, being WPA 9669 of 2024, is disposed of.

Urgent photostat certified copy of this order, if applied for, be given to the parties, upon compliance of necessary formalities.

(Md. Nizamuddin, J.)