

54, 55 & 56
10.04.2024
Ct. No.02
pg/RUP.

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 9652 of 2024

Kishore Ghosh
Vs.
The State of West Bengal & Ors.

with

WPA 9655 of 2024

Kishore Ghosh
Vs.
The State of West Bengal & Ors.

with

WPA 9660 of 2024

Kishore Ghosh
Vs.
The State of West Bengal & Ors.

Mr. Bhaskar Sengupta
Ms. Priyamvada Singh
... For the petitioner in all 3 writ petitions

Mr. Anirban Ray, Ld. GP
Mr. Md. T.M. Siddiqui
Mr. Tanoy Chakraborty
... For the State in WP 9652 of 2024

Mr. Anirban Ray, Ld. GP
Mr. Md. T.M. Siddiqui
Mr. Saptak Sanyal
... For the State in WP 9655 of 2024

Mr. Anirban Ray, Ld. GP
Mr. Md. T.M. Siddiqui
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal
... For the State in WP 9660 of 2024

Heard learned advocates appearing for the
parties.

Petitioner has challenged the impugned orders dated 22nd February, 2024 passed by the Appellate Authority under the relevant provision of WBGST Act, dismissing the appeals in question of the petitioner on the ground of delay of 31 days in filing the appeal.

Without going into any other issues, only on the ground of limitation and in the interest of justice, the aforesaid impugned orders are set aside and the matters are remanded back to the Appellate Authority concerned to pass a fresh order on merit and in accordance with law, within a period of six weeks from the date of communication of this order.

It is clarified that this Court has not gone into the merits of the appeals in question and the impugned orders have been set aside only on the ground of limitation.

With this observation, all these writ petitions are 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.)