

**IN THE HIGH COURT OF JUDICATURE AT CALCUTTA
CIVIL APPELLATE JURISDICTION
APPELLATE SIDE**

HEARD ON: 30.01.2024

DELIVERED ON: 30.01.2024

CORAM:

**THE HON'BLE Mr. CHIEF JUSTICE T.S. SIVAGNANAM
AND**

THE HON'BLE MR. JUSTICE SUPRATIM BHATTACHARYA

M.A.T. 661 of 2023

With

I.A. No. CAN 1 of 2023

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CAN 2 of 2023

**Ms. Poonam Jaiswal, Proprietress of M/s. Sushil Steels
Vs.**

The Superintendent, Range – II, Shibpur Division & Ors.

Appearance:-

Mr. Sukalpa Seal

Mr. Bhaskar Sengupta

.....for the appellant

Ms. Hasi Saha

.....for the respondent no.5/U.O.I.

Mr. Vipul Kundalia

Mr. Abhradip Maity

.....for the respondent/CGST authority

JUDGMENT

(Judgment of the Court was delivered by T.S. SIVAGNANAM, C.J.)

In Re: I.A. No. CAN 1 of 2023

1. We have heard Mr. Seal, learned advocate appearing for the appellant, Ms. Saha, learned advocate for the respondent no.5/Union of India and Mr. Kundalia, learned advocate appearing for the respondent/CGST authority.
2. There is a delay of 55 days in filing the appeal. We have perused the affidavit filed in support of the petition and we find that sufficient cause

has been shown for not being able to prefer the appeal within the period of limitation.

3. Accordingly, I.A. No. CAN 1 of 2023 is allowed and the delay in filing the appeal is condoned.

In Re:M.A.T. 661 of 2023

4. This intra-Court appeal by the writ petitioner is directed against the order dated 17th January, 2023 in W.P.A. 350 of 2023 by which the writ petition was dismissed.
5. Since the order, which was impugned in the writ petition was an appealable order, we find no ground to take a different view of the matter.
6. Accordingly, the appeal and the connected application (CAN 2 of 2023) is dismissed and the order passed by the learned Single Bench is affirmed and the time for filing the statutory appeal before the appellate authority in terms of the liberty granted by the learned Single Bench is extended by a period of three weeks from the date of receipt of server copy of this judgement and order.
7. No costs.
8. Urgent photostat certified copy of this order, if applied for, be furnished to the parties expeditiously upon compliance of all legal formalities.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

I agree.

(SUPRATIM BHATTACHARYA, J.)

Pallab/KS AR(Ct.)