

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 9784 of 2024

Ashok Gupta Marketing Private Limited & Anr.
Vs.
Deputy Commissioner of Revenue,
Bally and Salkia Charge & Ors.

Mr. Arya Das
... For the petitioners

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

Heard learned advocates appearing for the parties.

By this writ petition petitioners have challenged the impugned order dated 13th March, 2024 passed by the Appellate Authority dismissing the appeal of the petitioners on the ground of delay of 3 months 27 days in filing the appeal in question.

Petitioners have explained the reason for such delay in filing the appeal with supporting documents to this writ petition and considering the same and in the interest of justice, the aforesaid impugned order of the Appellate Authority is set aside and the matter is remanded back to the authority concerned to pass a fresh order on merit and after giving opportunity of hearing to the petitioners or their authorised representative, within

a period of eight weeks from the date of communication of this order.

The aforesaid impugned order has been set aside on condition that the petitioners shall pay cost of Rs.25,000/- to authority concerned within two weeks from date and shall file proof of payment of the same to the Appellate Authority concerned.

In case of default on the part of the petitioners to make payment of the aforesaid cost which they have agreed within the time stipulated herein, the impugned order shall stand revived.

Accordingly, the petition, being WPA 9784 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.)