Form No.J(2)

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

Present:

The Hon'ble Justice Raja Basu Chowdhury

WPA 13226 of 2024

Srichakra Prints Pvt. Ltd.
Versus
The State of West Bengal & Ors.

For the petitioner	:	Mr. Akash Dutta Mr. Aditya Dutta Mr. P. Kumar
For the State	:	Mr. Anirban Ray Mr. T. M. Siddiqui Mr. D. Sahu Mr. S. Sanyal
Heard on	:	9th July, 2024
Judgment on	:	**9th July, 2024**

Raja Basu Chowdhury, J:

1. Affidavit of service filed in Court today is taken on record.

2. The present writ petition has been filed, inter alia, challenging the order dated 21st February, 2024, passed by the appellate authority under Section 107 of the Central/West Bengal Goods and Services Tax Act, 2017 (hereinafter referred to as the "said Act").

3. Being aggrieved by an order dated 8th August, 2023, passed under Section 73 of the said Act for the tax period July, 2017 to March, 2018, the petitioner had preferred the appeal. The appeal was filed on 2nd January, 2024. Since, the appeal was filed belatedly, the petitioner had also filed an application for condonation of delay. Simultaneously, with the filing of the appeal, the petitioner had also made pre-deposit of Rs.43,224/- as is required for maintaining the appeal under the provisions of the said Act. The appellate authority, however, by an order dated 21st February, 2024 had refused to accept the explanation given by the petitioner for condonation of delay and had rejected the said appeal.

4. Mr. Dutta, learned advocate representing the petitioner submits that since the petitioner was not served with the copies of the orders, there had been confusion in identifying the orders from the portal. The lack of efficient staff also made it difficult for the petitioner to access the portal on regular basis. The same resulted in delay in preferring the appeal.

5. Mr. Siddiqui, learned advocate enters appearance on behalf of the State-respondents. He submits that the orders were available on the portal and as such, the explanation given by the petitioner does not appear to be proper. There is no irregularity on the part of the appellate authority in rejecting the appeal. No interference is called for.

6. Heard the learned advocates appearing for the respective parties and considered the materials on record. Admittedly, in this case, it is noticed that the petitioner had preferred an appeal though the same was delayed. Simultaneously, with the filing of the appeal, the petitioner had also made pre-deposit of Rs.43,224/- as is required for maintaining the appeal under the provisions of the said Act. The aforesaid would demonstrate that there is no lack of *bona fide* on the part of the petitioner in preferring the appeal. Although the explanation given by the petitioner does not appear to be proper, however, for the ends of justice and taking into consideration that the petitioner had already made pre-deposit and has honest intentions, I am of the view that the delay in filing the appeal should be condoned.

7. In view thereof, the order dated 21st February, 2024 is set aside. Having regard to the above, the delay in preferring the appeal under Section 107 of the said Act is condoned and the appeal be restored to its original file. The appellate authority is directed to hear out and dispose of the appeal on merits upon affording an opportunity of hearing to the petitioner.

8. With the above observations and directions, the writ petition is disposed of.

9. There shall be no order as to costs.

10. All parties shall act on the basis of the server copy of this order duly downloaded from the official website of this Court.

(Raja Basu Chowdhury, J.)

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