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10.07.2024
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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 14119 of 2024

Sunrise Wire Netting Industries & Ors.
Versus
The Assistant Commissioner of Revenue & Ors.

Mr. Sukalpa Seal
Mr. B. Sengupta
... For the petitioners.

Mr. Anirban Ray
Md. T. M. Siddiqui
Mr. T. Chakraborty
Ms. S. Sanyal
... For the State.

1. The petitioners are aggrieved by the order dated 22nd February, 2023, dismissing the petitioners' appeal on the ground that the petitioners did not make payment of the pre-deposit as is required for maintaining the appeal under Section 107(6) of the Central/West Bengal Goods and Services Tax Act, 2017 (hereinafter referred to as the said Act) for the tax period April, 2019 to March, 2020.
2. Having heard the learned advocates appearing for the respective parties and taking into consideration the fact that the petitioners, at this stage, are interested to put in the pre-deposit and the petitioners were otherwise prevented from putting in the pre-deposit by reasons of unintended omission and also taking note of the fact that the Appellate Tribunal under Section 112 of the

said Act is yet to be constituted, I am of the view that in the event the petitioners deposit Rs.5000/- towards cost with the GST authorities in addition to the pre-deposit as is required to be made for maintaining the appeal, the appellate authority shall hear out and dispose of the appeal arising from the order dated 7th February, 2022, passed under Section 74 of the said Act. In such event, consequence of Section 107 (7) of the said Act shall follow.

3. As a sequel thereto, the order dated 22nd February, 2023 passed by the appellate authority stands set aside.
4. It is made clear that if the petitioners do not make payment of the aforesaid cost and pre-deposit as is required for maintaining the appeal within a period of 15 days from date, the writ petition shall automatically stand dismissed and the benefit of this order shall not enure in favour of the petitioners.
5. With the above observations and directions, the writ petition stands disposed of without any order as to costs.

Urgent Photostat certified copy of this order, if applied for, be made available to the parties upon compliance of requisite formalities.

(Raja Basu Chowdhury, J.)