

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

HEARD ON: 02.07.2024

DELIVERED ON: 02.07.2024

CORAM:

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

THE HON'BLE MR. JUSTICE HIRANMAY BHATTACHARYYA

M.A.T. 968 of 2024

With

IA No. CAN 1 of 2024

+

CAN 2 of 2024

Sanjay Kumar Biswas

Versus

**Assistant Commissioner of State Tax, Directorate of Commercial Taxes,
Bankura Charge & Ors.**

Appearance:-

Mr. Sandip Choraria

Mr. Nilendu Chakraborty

.....For the Appellant

Mr. Anirban Ray, Ld. G.P.

Md. T. M. Siddiqui

Mr. Tanoy Chakraborty

Mr. Saptak Sanyal

.....For the State

JUDGMENT

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

In Re. IA No. CAN 1 of 2024

1. We have heard Mr. Sandip Choraria, learned advocate for the appellant and Md. T. M. Siddiqui, learned advocate for the State.
2. There is delay of 614 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. IA No. CAN 1 of 2024 is allowed and the delay in filing the appeal is condoned.

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4. This intra-Court appeal filed by the writ petitioner is directed against the order dated 11th August, 2022 in W.P.A. 16782 of 2022, whereby the learned Single Bench declined to grant any interim order.
5. The orders, which were impugned in the writ petition were orders of cancellation of the registration of the appellant under the provisions of the G.S.T. Act and, therefore, the question of granting any interim order would not arise.
6. Thus, we find no error in the order passed by the learned Single Bench and the same does not call for any interference.
7. Accordingly, appeal and the connected application (CAN 2 of 2024) are dismissed.
8. The respondents are directed to file their affidavit-in-opposition not later than 19th July, 2024 and the writ petition shall be listed before the appropriate Bench in the week commencing 22nd July, 2024.
9. No costs.
10. Urgent photostat certified copy of this order, if applied for, be furnished to the parties expeditiously upon compliance of all legal formalities.

I agree.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)