08.08.2024
Item No.
Ml 11
Saswata

W.P.A. 14916 of 2024

Gopal Sarda
versus
The State of West Bengal and Others

Mr. Rajarshi Chatterjee
Ms. Suman Sahani
...For the petitioner

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

1. Since, it has been candidly submitted by the Learned Government Pleader that the detailed order along with the summary of the order under Section 74 of the WBGST/CGST Act, 2017 (hereinafter referred to as the "said Act") for the tax period June 2018 to December 2018 dated 31st March 2022 had not been uploaded on the portal, I direct the respondents to forthwith have the same uploaded on the portal.

2. There shall be a stay of the demand raised by the respondents in Form GST DRC – 07 dated 31st March 2022 for a period of 3 weeks from date.

3. In the event, the petitioner prefers an appeal from the aforesaid order within the aforesaid period, the same shall be accepted by the appellate authority under Section 107 of the said Act, provided the petitioner makes payment of the pre-deposit as is required for maintaining the appeal under the said Act and the appellate authority in such case shall hear out and dispose of the appeal on merit within a period of 8 weeks from the date of filing of the appeal.

4. With the above directions and observations, the writ petition being WPA 14916 of 2024 is disposed of.

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

(*Raja Basu Chowdhury, J.*)