

18th September,
2024
(AK)
07

W.P.A 17435 of 2024

Kolis Foods Private Limited and another
Vs.
The Deputy Commissioner of State Tax, Goods and
Service Tax, Behala Charge and others

Mr. Sukanta Chakraborty
Mr. Arka Ghosh
Mr. A. Chakraborty

...for the petitioners.

Mr. Anirban Ray
Md. T.M. Siddqui
Mr. Tanoy Chakraborty
Mr. N. Chatterjee
Mr. Saptak Sanyal

...for the State.

1. The present writ petition has been filed, *inter alia*, challenging the order dated 20th May, 2024 passed by the Appellate Authority under Section 107 of the WBGST/CGST Act, 2017 (hereinafter referred to as 'the said Act').
2. On the previous occasion, Mr. Chakraborty, learned Advocate appearing on behalf of the petitioners, had submitted that though the petitioners were represented before the Appellate Authority and had placed their case, the Appellate Authority by a cryptic order without considering the contentions of the petitioners' Advocate by observing that the petitioners remained unrepresented had rejected the said appeal, though on the ground of delay in submission of appeal.

3. Today Mr. Siddiqui, learned Additional Government Pleader appearing on behalf of the respondents, would submit that there appears to be certain technical errors in the order and the matter requires a fresh consideration.
4. Having regard to the above, and by noting that the appellate authority had proceeded to reject the appeal by recording that there was no representation by the petitioners, though the petitioners had made representation, thereby ignoring the same, the order passed by the Appellate Authority under Section 107 of the said Act dated 20th May, 2024 is unsustainable, perverse and is set aside. The appeal is remanded back to the Appellate Authority for re-adjudication on merits. It is expected that the Appellate Authority shall hear out and dispose of the appeal as expeditiously as possible, preferably within a period of twelve weeks from the date of communication of this order. The above direction has been necessitated since appellate tribunal is yet to be constituted.
5. With the aforesaid directions and observations, writ petition stands disposed of.
6. There shall be no order as to costs.

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

(Raja Basu Chowdhury, J.)