18th September, 2024
(AK)
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W.P.A 17437 of 2024

Galaxy Construction
Vs.
Union of India and others

Ms. Malabika Roy Dey
...for the petitioner.

Mrs. Smita Das De
...for the Union of India.

Mr. Anirban Ray
Md. T.M. Siddqui
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal
...for the State.

1. Today Ms. Roy Dey, learned Advocate representing the petitioner, would submit that the petitioner at all material times was interested to make payment of tax. According to her, the petitioner has already by filing GST DRC-03 dated 5th February, 2020 made payment of the entire tax component which has not been considered by the proper officer. Unfortunately, the appeal filed by the petitioner under Section 107 of the WBGST/CGST Act, 2017 (hereinafter referred to as 'the said Act') dated 22nd April, 2024 does not take into consideration such aspect and had been dismissed on the ground of delay.

2. Mr. Siddiqui, learned Additional Government Pleader appearing on behalf of the respondents,

submits that the matter may be remanded back to the Appellate Authority, since the same may require adjudication of factual issues and detailed scrutiny of records.

3. Having regard thereto, the matter is remanded back to the Appellate Authority for re-adjudication on merit. As a sequel thereto, the order dated 22nd April, 2024 is set aside. The Appellate Authority is directed to expeditiously hear out the appeal preferably within a period of 12 weeks from the date of communication of the order.

4. With the aforesaid directions and observations, writ petition stands disposed of.

5. There shall be no order as to costs.

6. 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.)