

M/L 115
10.09.2024
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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 18446 of 2024

MB Watch & Care Private Limited
Versus
Principal Chief Commissioner, Central
Goods and Services Tax & Ors.

Mr. Anil Kumar Dugar
Mr. Rajarshi Chatterjee
Mr. Somnath Balial
Ms. Suman Sahani

... For the petitioner.

Mr. Uday Shankar Bhattacharya
Mr. Anurag Roy
... For CGST authorities.

1. Although the petitioner complains that the order dated 11th December, 2023 was not served on the petitioner until filing of the writ petition, Mr. Bhattacharya, learned advocate representing the CGST authorities by placing before this Court the photocopy of the delivery manifest of the postman concerned, namely, Mintu Das would submit that the postal article containing the order was delivered to the petitioner which was accepted by one Swapan Das.
2. The aforesaid document disclosed by Mr. Bhattacharya is a photocopy and does not *prima facie* establish the factum of service of the order on the petitioner and since admittedly, the order has been served during the pendency of the writ petition in the month of July, 2024, I am of the view, considering the peculiar facts, if

the petitioner files an appeal before the appellate authority within three weeks from date, the appellate authority having regard to the pendency of the writ petition before this Court shall accept the appeal and decide the same on merits, subject to compliance of other formalities.

3. With the above observations and directions, the writ petition is disposed of.
4. 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.)