

30th September,
2024
(AK)
258

W.P.A 20491 of 2024

Maa Deoli Traders
Vs.
The State of West Bengal and others

Mr. Srinjoy Das

...for the petitioners.

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

...for the State.

1. Challenging an order passed under Section 107 of the WBGST/CGST Act, 2017 (hereinafter referred to as 'the said Act') dated 12th June, 2023 the instant writ petition has been filed.
2. There is no appropriate explanation for the delay in filing the above belated petition. In fact the order which is impugned and is dated 12th June, 2023 has also not been annexed to the petition. The petitioner now seeks leave to bring the same on record by a supplementary affidavit.
3. I am of the view, having regard to the conduct of the petitioner, there is no scope to permit the petitioner to place the aforesaid supplementary affidavit on record.
4. In view thereof, let the writ petition stand dismissed.

5. However, taking note of the fact that the appellate tribunal is yet to be constituted, I am of the view that the dismissal of the aforesaid petition shall not stand in the way of the petitioner taking appropriate steps for redressal of his grievances in accordance with law by affording appropriate explanation, if so advised.

(Raja Basu Chowdhury, J.)