

**IN THE HIGH COURT OF JUDICATURE AT CALCUTTA
CIVIL APPELLATE JURISDICTION
APPELLATE SIDE**

HEARD ON: 03.12.2024

DELIVERED ON: 03.12.2024

**CORAM:
THE HON'BLE CHIEF JUSTICE T.S. SIVAGNANAM
AND
THE HON'BLE MR. JUSTICE HIRANMAY BHATTACHARYYA**

**F.M.A. 59 of 2024
With
IA No. CAN 1 of 2023**

**The Commissioner, Central Goods and Service Tax, Kolkata North
Vs.
Sunil Parashar & Ors.**

Appearance:-

Ms. Aishwarya Rajyashree

.....For the Appellant

JUDGMENT

(Judgment of the Court was delivered by T.S. SIVAGNANAM, C.J.)

1. We have heard Ms. Aishwarya Rajyashree, learned advocate for the appellant/department. We direct her appearance to be regularised and fee bill to be honoured.
2. This intra-Court appeal by the Department is directed against an order dated 27th July, 2023 in W.P.A. 16830 of 2023. By the said order, the learned Single Bench after taking note of the facts and circumstances of the case as well as the decision of the Division Bench in M.A.T. 1828 of 2022 had directed the Department to allow the writ petitioner to file return in question relating to the relevant period without payment of any late fee.

3. Before the learned Single Bench, the Department was unable to controvert the submission of the writ petitioner that the order passed by the Division Bench would apply to the facts and circumstances of the case.
4. Thus, we find no ground to interfere with the impugned order.
5. Accordingly, appeal and the connected application (IA No. CAN 1 of 2023) are dismissed.
6. No costs.
7. Urgent photostat certified copy of this order, if applied for, be furnished to the parties expeditiously upon compliance of all legal formalities.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

I agree.

(HIRANMAY BHATTACHARYYA, J.)