

20.08.2024
Item No.20
PG/KS
Ct. No.1

M.A.T. 1948 of 2022
With
I.A. No. CAN 3 of 2024

Pratap Kundu
Versus
Union of India & Ors.

Mr. Dinabandhu Chowdhury
Mr. Amal Kumar Saha
Ms. Granthana Koyal
Mr. Soumyadip Pandafor the applicant/appellant

Ms. Rama Chakraborty.....for the Union of India

Mr. Koushik Dey
Mr. Tapan Bhanja
Mr. Abhradip Maity.....for the respondent nos.
2, 3 & 8

In Re: I.A. No. CAN 3 of 2024

1. This application has been filed to restore the appeal, which was dismissed for default.
2. We have heard the learned advocate for the applicant as well as the learned advocates appearing for the respondents. As we are satisfied with the reasons given, the application for restoration (I.A.No. CAN 3 of 2024) is allowed and the appeal is restored to its original file and number.

In Re: M.A.T. 1948 of 2022

3. This appeal is directed against the order dated September 27, 2022 in W.P.A. 21216 of 2022. In the said writ petition, the appellant had challenged the adjudication order passed by the CGST authorities.

4. Learned writ Court dismissed the writ petition with an observation that dismissal of the writ petition will not be a bar for the CGST authorities to consider the representation dated June 10, 2022.
5. In our view, no useful purpose would be served if the authority is directed to consider the representation and the proper course to be adopted by the appellant is to file a statutory appeal.
6. Accordingly, the appeal stands disposed of with a slight modification of the order passed by the learned Single Bench giving liberty to the appellant to file a statutory appeal before the appellate authority and if such appeal is filed within a period of 60 days from the date of receipt of server copy of this judgment and order, the appellate authority shall entertain the appeal without rejecting the same on the ground of limitation, however, subject to compliance of pre-deposit conditions.
7. No costs.
8. 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

(HIRANMAY BHATTACHARYYA, J.)