

06.02.2024

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PG/KS

Ct. No.1

M.A.T. 2303 of 2023
With
I.A. No. CAN 1 of 2023
With
I.A. No. CAN 2 of 2023

The Principal Commissioner, CGST & CX,
Kolkata South Commissionerate & Anr.
Versus
Sri Mohitosh Saha & ors.

Mr. Uday Sankar Bhattacharya
Ms. Ekta Sinha.....for the appellants

Mr. Sukanta Chakraborty.....for the respondent no.1

In Re.: I.A. No. CAN 1 of 2023

1. We have heard the learned advocates for the parties.
2. There is delay of 80 days in filing the appeal. We have perused the affidavit filed in support of the petition and we find that sufficient cause has been shown for not being able to prefer the appeal within the period of limitation.
3. I.A. No. CAN 1 of 2023 is allowed and the delay in filing the appeal is condoned.

In Re.: M.A.T. 2303 of 2023

4. This intra-Court appeal by the Principal Commissioner, of CGST & CX is directed against the order dated 14th August, 2023 passed by the learned Single Bench in W.P.A. 12410 of 2023.

5. Nothing would survive for consideration in this appeal in the light of the submissions made by the learned advocate appearing for the respondent no. 1/writ petitioner, where the order and direction issued by the learned Single Bench has been complied with and on 29th August, 2023, the respondent no.1/writ petitioner has been issued the registration.
6. In the light of the same, no further orders are required in this appeal and the submission made on behalf of the respondent no.1/writ petitioner is placed on record and the appeal and the connected application (I.A. No. CAN 2 of 2023) stands accordingly, disposed of.
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

(SUPRATIM BHATTACHARYA, J.)