09.01.2024
PB
Sl. No.9.

WPA 28522 of 2023

Subir Sarkar
Vs
Deputy Commissioner of State
Tax, Behala Charge & Ors.

Mr. Sandeep Choraria,
Mr. Rishav Manna.
... For the Petitioner.

Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. T. Chakraborty,
Mr. S. Sanyal.
.......for the State.

Heard learned advocates appearing for the parties.

Petitioner has challenged the impugned order dated 28th November, 2023, passed by the appellate authority under the relevant provision of WBGST Act, dismissing the appeal in question of the petitioner for of delay of 24 days in filing the appeal. Without going into any other issues, only on the ground of limitation and in the interest of justice, the aforesaid impugned order is set aside and the matter is remanded back to the appellate authority concerned to pass a fresh order in accordance with law, within a period of six weeks from the date of communication of this order.

It is clarified that this Court has not gone into the merit of the appeal in question and the impugned order has been set aside only on the ground of limitation.

With this observation, this writ petition being WPA 28522 of 2023 is disposed of.

(Md. Nizamuddin, J.)