

JPD-27
Ct No.01
30.07.2025
TN

Calcutta High Court
In The Circuit Bench at Jalpaiguri
Appellate Side

MAT 12 of 2024
IA No: CAN 3 of 2025

M/s Naveen Steels
Vs.
State of West Bengal and another

Ms. Khushi Kundu

.... for the appellant

Re: CAN 3 of 2025 (modification application)

1. Despite service, none appears for the respondents.
2. The innocuous prayer made in the present application is for modification of an order dated May 15, 2024, whereby MAT 12 of 2024 filed by the appellant was disposed of with the observation that in the event the appellant resorts to the statutory appellate remedy within seven days from that date, the period for which he was pursuing the writ petition and the appeal proceeding before this Court shall be deducted for the purpose of computation of the period of limitation.

3. Relying on the annexures to the present application, learned counsel for the appellant submits that since the appellant does not have any permanent GSTIN Number, the appeal could not be filed online. As such, learned counsel approached the appellate authority for co-operation in that regard, which consumed the time which has elapsed in the interregnum.
4. Learned counsel submits that under Section 107(1) of the WBGST Act, 2017, read with Rule 108 of the WBGST Rules, 2017, there is an option for filing a manual appeal as well. Leave is thus sought for filing such appeal. Learned counsel also seeks an extension of the time granted by this Court previously for filing such appeal.
5. Keeping in view the predicament being faced by the appellant, CAN 3 of 2025 is allowed, without any order as to costs, thereby extending the time for filing the statutory appeal, as per leave granted in the order dated May 15, 2024 passed in MAT 12 of 2024, for a further period of seven days from date.
6. In the event the appellant files such statutory appeal manually, the same shall be accepted by the respondent-authorities.

7. The parties shall act on the server copy of this order, without insisting upon prior production of a certified copy thereof, for the purpose of compliance.

(Sabyasachi Bhattacharyya, J.)

(Uday Kumar, J.)