30.09.2024
Court No. 2
Sl. No.16
KB

Calcutta High Court
In the Circuit Bench at Jalpaiguri
Appellate Jurisdiction

W.P.A. 1906 of 2024

M/s. Krishi Sangastha & Anr.
-versus
Additional Commissioner of State Tax & Ors.

Mr. Vinay Shraff
Mr. Abhilash Mittal
Mr. D. Agarwal
...For the Petitioners.
Mr. Pritom Das
Ms. Rima Sarkar.
...For State.

1. The petitioner is aggrieved by the order passed by the appellate authority on 15th July, 2024 dismissing the appeal on the ground of delay.

2. Whether the appeal can be rejected on the ground of filing the same beyond the prescribed period of limitation has been decided by this Court in several matters. The Court, after considering the order passed by the Hon'ble Division Bench, held in order dated 24.09.2024 in ***WPA 1940 of 2024*** (***Ravi Kumar Sahani –versus Senior Joint Commissioner of Revenue, State Tax, Siliguri Circle & Ors.***) that the provision of the Limitation Act, 1963 will be applicable.

3. In view of the above, the impugned order dated 15th of July, 2024 is set aside.

4. The matter is remanded back to the appellate authority to decide the application filed by the petitioner seeking condonation of delay on merits and if the delay is condoned by the appellate authority then the said authority shall proceed to dispose of the appeal on merits.

5. It will be open for the petitioner to seek recovery of the amount which has been recovered from the petitioner before the appellate authority.

6. The writ petition stands disposed of.

7. Urgent certified photocopy of this order, if applied for, be supplied to the parties upon compliance of usual legal formalities.

(Amrita Sinha, J.)