04.01.2024
Item No.9
gd/ssd

WPA/2865/2023
SANJIT RAY
VS
STATE OF WEST BENGAL & ORS.

Mr. Bikramaditya Ghosh,
Ms. Supriya Singh
..for the petitioner.

Mr. Subir Kumar Saha, AGP,
Mr. Dilip Kumar Agarwal
..for the State.

The petitioner has challenged the order of the appellate authority dated February 13, 2023 by virtue of which the appeal petition stood rejected as time barred.

Mr. Ghosh, learned Advocate appearing for the petitioner submits that the Central Board of Indirect Taxes and Custom issued a notification dated November 2 2023 being No.53/2023-CENTRAL TAX providing a opportunity to taxable persons who could not file an appeal against the order passed by the proper officer on or before 31st March, 2023 under Section 73 or 74 of the said Act within the specified time frame as well as the taxable persons whose appeal against such an order was rejected solely on the ground of delay to prefer an appeal subject to certain conditions as indicated in the said notification.

Mr. Ghosh, learned Advocate submits that the petitioner is ready and willing to comply with the pre-conditions stipulated in paragraph 3 of the said notification.

Mr. Agarwal, learned Advocate appearing for the State does not oppose the prayer of Mr. Ghosh in view of the notification dated November 2, 2023.

After hearing the learned advocates for the parties, this court is of the considered view that instead of directing the petitioner to prefer a fresh appeal, the appellate authority can be directed to decide the said appeal on merits.

In view thereof, the order dated February 13, 2023 is set aside.

The appellate authority is directed to decide the appeal afresh on merit subject to fulfillment of the conditions stipulated in paragraph 3 of the notification dated November 2, 2023 on or before January 22, 2024.

With the above observations, WPA 2865 of 2023 is disposed of.

Affidavit of service filed in court today is taken on record.

(HIRANMAY BHATTACHARYYA, J.)