

ORDER SHEET

WPO/142/2024
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

GAURAV ENTERPRISES
VS
SENIOR JOINT COMMISSIONER OF STATE TAXES, COWRINGHEE CIRCLE
AND ORS.

BEFORE:

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date: 21st March, 2024.

Appearance:
Mr. Bhaskar Sengupta, Adv.
...For the Petitioner

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

The Court: Heard learned advocates appearing for the parties.

Petitioner has challenged the impugned order dated 22nd December, 2023 passed by the appellate authority under the relevant provision of WBGST Act, dismissing the appeal in question of the petitioner for the delay of 12 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 WPO 142 of 2024 is disposed of.

(MD. NIZAMUDDIN, J.)

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