07.07.2025
Item No.
A 9

Saswata

WPA 242 of 2025
M/s Ralco Synergy Pvt. Ltd.
versus
State of West Bengal & Ors.

Mr. Arup Dasgupta
...For the petitioner

Mr. Anirban Ray, Ld. GP
Mr. Md. T.M.Siddqui, Ld. GP
Mr. Tanoy Chakraborty
Ms. Sumita Shaw
Mr. Saptak Sanyal
...For the State

1. Although, the petitioner has attempted to make out a case that he was not served with an order under Section 73 of the WBGST /CGST Act, 2017 (hereinafter referred to as the "said Act"), it however appears from the disclosure made in Court today by Mr. Siddiqui, learned Senior Advocate and Additional Govt. Pleader that the order under Section 73 of the said Act dated 1st February, 2023 was duly uploaded on the portal in Form GST DRC – 07 and an email regarding recovery of the demand was sent to the registered tax payer on 14th June 2023.

2. He further submits that the petitioner had replied to the said email on 25th June 2023 seeking extension of 15 days. Although, thereafter, an appeal was filed on 26th March 2024, there appears to be an apparent delay of 330 days in filing the appeal. Such appeal was dismissed on the ground that the petitioner had failed to exhibit that he was prevented by sufficient cause in filing the appeal within the stipulated period.

3. Having heard the learned advocates appearing for the respective parties and noting that though the explanation provided by the petitioner in preferring the appeal may not be entirely sufficient, however, since some

explanation had been provided for and having regard thereto and considering the fact that the appellate tribunal is yet to be constituted, I am of the view that in the event the petitioner deposits 10 per cent of the amount of disputed tax in addition to the amount already deposited with the respondents while preferring the appeal within 3 weeks from date, the appellate authority shall hear out and dispose of the appeal on merits in accordance with law.

4. Accordingly, the order dated 23rd September 2024 passed by the appellate authority along with the consequential demand, if any, raised in form GST APL – 04 stands set aside. It is, however, made clear that in the event the deposit as directed above is not made, the writ petitioner shall not be entitled to the benefit of this order and the order passed by the appellate authority including the consequential demand shall revive.

5. With the above observations and directions, the writ petition is disposed of.

6. All parties shall act on the basis of the server copy of this order duly downloaded from this Court's official website.

(Raja Basu Chowdhury, J.)