11.06.2025
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Sl. No. 23
Ct. No. 05

WPA 2973 of 2025

Lumens Leathers India Limited
Vs.
Superintendent of CGST & CX, Range-I, Bishnupur Division, Kolkata South Commissionerate & ors.

Mr. Akshal Agarwal
.... for the petitioner
Mr. Vipul Kundalia, sr. Advocate
Mr. Anurag Roy
Mr. Aayush Sharma
Mr. Dhirodatto Chaudhuri
..... for the CGST authority
Mr. Asis Majumder
....for the UOI

1. The affidavit-of-service filed in Court today is taken on record.
2. Challenging the order dated 29th November, 2024 passed by the appellate authority under Section 107 of the WBGST/CGST Act, 2017 (hereinafter referred to as the said Act), the instant writ petition has been filed.
3. It would transpire from the order impugned that the appeal has been rejected by the reasons of the petitioner failing to make payment of the pre-deposit amount. At the very outset, the learned advocate representing the petitioner would submit that due to inadvertence, the pre-deposit amount could not be deposited in time especially having regard to the fact that the matter had been filed manually. However, post the disposal of the appeal, the petitioner has already tendered the pre-deposit amount by making payment of such sum in form GST DRC-03 on 11th December, 2024.
4. Learned senior advocate representing the respondents, on the other hand, would submit that admittedly in this case, the petitioner did not make payment of the pre-deposit amount and as such there is no irregularity on the part of the

appellate authority in dismissing the appeal. According to him, no appeal can be entertained without making payment of the pre-deposit amount. He, however, does not dispute the fact that post the dismissal of the appeal, an amount equivalent to the pre-deposit amount has been tendered by the petitioner in form DRC-03 on 11th December, 2024 as would appear from page-58 of the writ petition.

5. Having heard the learned advocates appearing for the respective parties and noting that though the petitioner has a further statutory remedy in the form of an appeal before the appellate tribunal, however since the appellate tribunal is yet to be constituted, I am of the view, taking into consideration the fact that the amount equivalent to the pre-deposit amount has already been deposited by the petitioner, in the fitness of things at this stage, it would be prudent to remand the matter back to the appellate authority for a decision on merit.

6. In view thereof, the appellate order dated 29th November, 2024 stands set aside.

7. The appellate authority is directed to hear out and dispose of the appeal on merit as expeditiously as possible preferably within a period of three months from the date of communication of this order.

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

(Raja Basu Chowdhury, J.)