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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 3047 of 2025

Megacity Cement Private Limited
Versus
The Deputy Commissioner State Tax,
Jorabagan Charge & Ors.

Mr. Prasenjit Burman
Mr. Arindam Gupta
Ms. Payel Koley
Mr. Swapnesh Mallik
... For the petitioner.

Mr. Anirban Ray
Md. T. M. Siddiqui
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal
... For the State.

1. Affidavit of service filed in Court today is taken on record.

2. Challenging the order dated 23rd May, 2023, rejecting the appeal from the order passed under Section 74 of the Central/West Bengal Goods and Services Tax Act, 2017 (hereinafter referred to as the "said Act") dated 10th March, 2022 for the tax period July, 2017 to January, 2018, the instant writ petition has been filed.

3. *Prima facie*, it would transpire that there is a computation error on the part of the appellate authority in deciding the length of delay, though the same may have been influenced by the wrong

incorporation of the date of the order impugned in Form GST APL-01 by the petitioner.

4. Be that as it may, taking into consideration the fact that the order was passed during the Covid period and noting that there was a delay of approximately 48 days, I am inclined to remand the matter back to the appellate authority, however, at the same time noting that the petitioner has belatedly approached this Court and the reason for the delay in approaching this Court provided for by the petitioner being not entirely explained, I am of the view that the petitioner should be directed to make payment of Rs.10,000/- towards costs with the High Court Legal Services Committee. If such payment is made within two weeks from date, the appellate authority having regard to the observations made hereinabove shall hear out and dispose of the appeal on merits, in accordance with law.

5. As a sequel thereto, the order passed by the appellate authority dated 23rd May, 2023 is set aside.

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

Urgent Photostat certified copy of this order, if applied for, be made available to the parties upon compliance with the requisite formalities.

(Raja Basu Chowdhury, J.)