

WPA 3253 of 2025

**M/s Indian Coal Agency
Versus
The Union of India & Ors.**

Mr. Pratip Mukherjee
Mr. Tarun Chatterjee
Mr. Soumya Sankar Chini
Mr. Raju Mondal

...For the petitioner

Mr. Bhaskar Prosad Banerjee
Mr. K.K.Maity

...For the CGST & CX

Mr. Md. T.M.Siddiqui, Ld. AGP
Mr. N.Chatterjee
Mr. T.Chakraborty
Mr. S. Sanyal

...For the State

1. Challenging the order dated 29th November 2024 passed under Section 107 of the WBGST /CGST Act, 2017 (hereinafter referred to as the “said Act”) rejecting the appeal filed by the petitioner on the ground of limitation, the instant writ petition has been filed.

2. Having heard the learned advocates appearing for the respective parties, I find that the appellate authority failed to notice that the petitioner is a partnership firm and is in liquidation. Though the dispute of dissolution of partnership between the parties which was referred to arbitration has since been resolved, and a declaration has been issued that the partnership stood dissolved with effect from 31st October 2019, which fact would corroborate from an interim award passed by the Learned Arbitral Tribunal on 27th February 2024. By the aforesaid award a receiver had also been appointed.

3. The petitioner claims that the order dated 6th October 2023 was not within the knowledge of the petitioner and the petitioner came to learn with regard to the same through the receiver only on 20th May 2024 and the appeal was filed on 27th July 2024. The aforesaid aspect has not been

considered by the appellate authority at all. The order appears to have been passed mechanically without application of mind and in disregard of the direction issued by the Hon'ble Division of this Court in the case of ***S.K.Chakraborty & Sons v. Union of India & Ors*** reported in ***(2024) 123 GSTR 229***.

4. Having regard thereto, the order dated 29th November 2024 cannot be sustained, the same stands set aside. Considering the explanation put forth by the petitioner and on ascertaining that the petitioner had no notice of the order prior to 20th May 2024, I am of the view that the petitioner has been able to sufficiently explain the delay in filing the appeal.

5. In view thereof, while condoning the delay, I direct the appellate authority to hear out the appeal on merits subject to the petitioner complying with all requisite formalities.

6. With the above observation and direction, the writ petition is disposed of.

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

(Raja Basu Chowdhury, J.)