

14.07.2025
Item No.
A 25
Saswata

WPA 4141 of 2025

**Alok Kumar Paul
versus
Assistant Commissioner of Revenue, State Tax,
Bowbazar Charge & Ors.**

Mr. Arya Das
Mr. Amit Kumar Shaw

...For the petitioner

Mr. T.M.Siddiqui, Ld. AGP
Mr. Nilotpal Chatterjee
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal

...For the State

1. Affidavit of service filed in Court today is retained with the record
2. Challenging the order dated 27th 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 is the petitioner’s case that though an accommodation had been sought for before the appellate authority on the ground of illness of his advocate, the appellate authority without allowing such adjournment had disposed of the appeal itself.
4. From a perusal of the order impugned it would transpire that the appellate authority was upset with the extended period of adjournment sought for by the petitioner. Records would also reveal that the appeal had already been adjourned once on 13th November 2024 and was placed for consideration on 21st November 2024. Since, on 21st November 2024, an adjournment was sought for on the ground of illness of the petitioner’s advocate, the appellate authority

refused such adjournment. Incidentally, the order impugned had not been passed on the date of refusal of adjournment but has been passed on a subsequent date i.e., on 27th November 2024.

5. The above appears to be violative of the principles of natural justice. In view thereof, without going into the merits of the case while setting aside the impugned order dated 27th November 2024, I remand the matter back to the appellate authority for an adjudication afresh on merits in accordance with law.
6. With the above observations and directions, 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 official website.

(Raja Basu Chowdhury, J.)