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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 4707 of 2025

Fardin Rahamat
Versus
Senior Joint Commissioner of Revenue,
Burrabazar Circle & Anr.

Mr. Rabindra Kumar Mitra
Mr. Sourya Das
Ms. Poulami Bhowmick
... For the petitioner.

Mr. Amitabrata Roy, Ld. GP
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal
Mr. Debraj Sahu
... For the State.

1. Challenging the order dated 25th November, 2024 rejecting the appeal under Section 107 of the WBGST/CGST Act, 2017 (hereinafter referred to as the “said Act”) on the ground of delay, the instant writ petition has been filed.

3. Having heard the learned advocates appearing for the respective parties and noting that the petitioners have a remedy before the Appellate Tribunal which is yet to be constituted and there was a delay of only 11 days for which an explanation had been furnished by the petitioner, I am of the view that the matter ought to have been considered by the appellate authority having regard to the case of illness made out by the petitioner. The same has not been done.

4. Having regard thereto and considering the explanation provided, I am of the view that the matter should be remanded back to the appellate authority.

5. Consequentially, by condoning the delay in preferring the appeal, the matter is remanded back to the appellate authority by setting aside the order dated 25th November, 2024.

6. The appellate authority is directed to hear out the appeal as expeditiously as possible, preferably, within a period of eight weeks from the date of communication of this order.

7. 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.)