

N.22S1

151/CL
24.11.25
SI-07
Ct.551
(S.R.)

WPA 6200 of 2025

Shri Rathindranath Halder
v.
State of West Bengal & Ors.

Ms. Bulbuli Basu ... for the petitioner.

Ms. N. Chatterjee
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal ... for the State.

1. Affidavit of service as filed today on behalf of the petitioner is taken on record
2. This writ petition is directed against an order dated January 17, 2025 passed by the appellate authority under Section 107 of the WBGST Act, 2017/CGST Act, 2017 whereby the petitioner's appeal against an order dated December 14, 2023 has been dismissed on the ground of the same being filed belatedly.
3. Inviting the attention of this Court to the application for condonation of delay filed by the petitioner before the appellate authority (pages 31 to 33 of the writ petition), it is submitted by the petitioner that the petitioner could not approach the appellate authority within the prescribed period of limitation because of the petitioner's illness and the illness of one of the family members of the petitioner, who was suffering from Cancer. It is also averred therein

that when the petitioner stated attending to his business upon recovering from his illness, he could not immediately arrange for funds required to meet the mandatory condition of statutory pre-deposit. Medical documents in support of the petitioner's illness have been annexed at pages 33 to 35 of the writ petition.

4. It is submitted that the medical documents that have been annexed to the writ petition were not before the appellate authority. However, since the medical documents, which have been furnished before this Court indicate that the petitioner was not keeping well and one of the other grounds taken by the petitioner is that he could not arrange for the funds for putting in the mandatory pre-deposit, it does not appear that the petitioner was negligent in pursuing his cause.
5. Having regard to the nature of the case run in the writ petition and the explanation provided by the petitioner, this Court is of the view that the delay occasioned by the petitioner in preferring the appeal before the appellate authority is not due to laches or lackadaisical attitude on the part of the petitioner.
6. In such view of the matter, the delay occasioned by the petitioner is condoned. The order dated

January 17, 2025 passed by the appellate authority is set aside and the matter is remanded to the file of the appellate authority to consider the petitioner's appeal on merits and dispose of the same, in accordance with law.

7. WPA 6200 of 2025 stands disposed of on the above terms.
8. There shall, however, be no order as to costs.
9. Urgent certified photocopy of this order, if applied for, be supplied as expeditiously as possible.

(Om Narayan Rai, J.)