

WPA 8445 of 2025

17.12.25
Sl-12
Ct.551
(S.R.)

**Shri Swajan Kumar Agarwala
v.
State of West Bengal & Ors.**

Ms. Bulbuli Basu
Mr. Rudra Kishor Chauhan ... for the petitioner.

Mr. Swapan Kumar Dutta
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal ... for the State.

1. This writ petition questions an order dated February 28, 2025 passed by the appellate authority under Section 107 of the WBGST Act, 2017/CGST Act, 2017 (hereinafter referred to as the 'said Act of 2017') whereby the petitioner's appeal against an order dated April 12, 2024 passed under Section 73 of the said Act of 2017 was dismissed on the ground of delay.
2. Learned advocate appearing for the petitioner invites the attention of this Court to the application for condonation of delay filed before the appellate authority (pages 29 and 30 of the writ petition) as well to the medical documents annexed in support of the said application (at pages 31 to 26 of the writ petition) and submits that the petitioner could not prefer appeal before the appellate authority within the statutory period of limitation owing to the petitioner's ill health. It is noticed from the order

impugned that the appellate authority has not disbelieved the petitioner's case of illness. However, the appellate authority has rejected the petitioner's appeal on the ground that during the period of the petitioner's illness, the petitioner's firm (proprietorship) continued with its business.

3. It is observed that the petitioner is an individual businessman. The delay occasioned by the petitioner is not unduly long and the reasons cited by the petitioner have not been disbelieved by the appellate authority.
4. In such view of the matter, it cannot be said that the petitioner was grossly negligent in pursuing his cause. If the delay occasioned by the petitioner in preferring the appeal is attributable to the petitioner's illness, the same ought to have been condoned.
5. In such view of the matter, the order dated February 28, 2025 passed by the appellate authority, which is impugned in the present writ petition is hereby set aside. The delay occasioned by the petitioner in preferring the appeal before the appellate authority is condoned.
6. The appeal is, thus, restored to the file of the appellate authority which shall now be considered afresh by the appellate authority on merits, in

accordance with law.

7. With the aforesaid observations WPA 8445 of 2025 stands disposed of. There shall, however, be no order as to costs.
8. Urgent certified photocopy of this order, if applied for, be supplied as expeditiously as possible.

(Om Narayan Rai, J.)