

N.22Sl

151/CL
17.12.25
Sl-15
Ct.551
(S.R.)

WPA 12577 of 2025

Kanai Kumar Saha

v.

The State of West Bengal & Ors.

Mr. Himangshu Kumar Ray
Mr. Subhasis Podder
Mr. Gourav Chakraborty
Mr. Animitra Roy ... for the petitioner.

Mr. Nilotpal Chatterjee
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal
Mr. Debraj Sahu ... for the State.

1. Affidavit of service as filed today on behalf of the petitioner is taken on record.
2. This writ petition assails an order dated February 20, 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 December 11, 2023 passed under Section 73 of the said Act of 2017 has been dismissed on the ground of delay.
3. Mr. Ray, learned advocate appearing for the petitioner takes this Court through the application for condonation of delay filed before the appellate authority (Annexure P-10 at pages 69 to 74 of the writ petition) and submits that the petitioner could not prefer the appeal in time due to

miscommunication of the petitioner's consultant. It is further submitted by Mr. Ray that the petitioner has a good case on merits and that no tax is in fact payable by the petitioner. He further submits that if the petitioner is not afforded an opportunity of challenging the adjudication order on merits, the petitioner would suffer badly.

4. The ground cited by the petitioner has been disbelieved by the appellate authority. Although the reasons cited by the petitioner for the petitioner's inability to prefer the appeal within the statutory period of limitation are not fully satisfactory yet having regard to the fact that if the petitioner is not allowed to contest the adjudication order on merits before the appellate authority, the petitioner would be losing an important forum of appeal, this Court is of the view that the petitioner should be afforded one opportunity to assail the adjudication order before the appellate authority upon putting the petitioner on terms.
5. Accordingly, if the petitioner pays an amount of Rs.10,000/- to the High Court Legal Services Committee within four weeks from date and furnishes proof of such payment before the appellate authority then the appellate authority shall proceed to hear the petitioner's appeal on merits. In such case, the appellate order impugned

dated February 20, 2025 shall be of no effect and shall be treated as having been set aside. If the petitioner fails to make payment of costs of Rs.10,000/-, as aforesaid, to the High Court Legal Services Committee, then this order shall not enure to the benefit of the petitioner and the appellate order shall remain alive.

6. With the aforesaid observations WPA 12577 of 2025 stands disposed of.
7. Urgent certified photocopy of this order, if applied for, be supplied as expeditiously as possible.

(Om Narayan Rai, J.)