

Court No. 551
(266306)

17.12.2025
(AD 19)
(S. Banerjee)

WPA 14718 of 2025

Monoj Kumar Singh
Vs.
The State of West Bengal & Ors.

Ms. Bulbuli Basu

...for the petitioner

Mr. Nilotpal Chatterjee
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal
Mr. Debraj Sahu

...for the State

This writ petition takes exception to an order dated June 2, 2025 passed by the appellate authority under Section 107 of the WBGST Act, 2017/CGST Act, 2017 (which appears to have been digitally signed on June 9, 2025) whereby the appellate authority has dismissed the petitioner's appeal against an order dated April 22, 2024 passed under Section 73 of the said Act of 2017.

Learned advocate appearing for the petitioner takes this Court through the application for condonation of delay filed before the appellate authority (at pages 44 to 57 of the writ petition) and submits that the petitioner's appeal was filed belatedly inasmuch as the learned advocate who had been entrusted with the assignment of

preparing and filing the petitioner's appeal, initially could not file the same because of the illness of the said learned advocate and that the said learned advocate subsequently expired. The petitioner had to thereafter engage another learned advocate which took some time and as such the appeal could not be filed within time. The reasons cited by the petitioner for delayed filing of the appeal have not weighed with the appellate authority and the appellate authority has dismissed the petitioner's appeal.

From the application for condonation of delay filed by the petitioner, it appears that the learned advocate engaged by the petitioner had all along been handling the petitioner's GST related matters and it is also evident from the death certificate of the said learned advocate annexed as Annexure A-1 to the reply filed by the petitioner to the notice to show-cause issued by the appellate authority (at page 60 of the writ petition) that the said learned advocate breathed his last on January 8, 2025. If the learned advocate who had been engaged by the petitioner breathed his last while dealing with the petitioner's case and the petitioner could not file the appeal within time due to such contingency and when the petitioner has filed such appeal within a reasonable period thereafter by engaging another learned

Advocate, it cannot be said that there is any lackadaisical attitude on the part of the petitioner or that the petitioner has been grossly negligent in pursuing his cause. In such view of the matter, the delay occasioned by the petitioner in preferring appeal before the appellate authority ought to have been condoned.

Accordingly, the order dated June 2, 2025 passed by the appellate authority (which appears to have been digitally signed on June 9, 2025) is set aside. The delay occasioned by the petitioner in preferring appeal before the appellate authority is condoned and the petitioner's appeal is restored to the file of the appellate authority. The appellate authority shall now consider the petitioner's appeal on merits and dispose of the same in accordance with law.

WPA 14718 of 2025 stands disposed of with the above observation. No costs.

(Om Narayan Rai, J.)