

Court No. 551
(266306)

22.12.2025
(AD 26)
(S. Banerjee)

WPA 16650 of 2025

Chanda Construction & Anr.
Vs.
The State of West Bengal & Ors.

Mr. Himangshu Kumar Ray
Mr. Subhasis Podder
Mr. Sushant Bagaria
Mr. Gaurav Chakraborty
Mr. Animitra Roy

...for the petitioners

Mr. Swapan Kumar Dutta
Mr. Tanoy Chakraborty
Ms. Sumita Shaw
Mr. Saptak Sanyal

...for the State

1. Affidavit of service filed in Court today, is taken on record.
2. This writ petition assails an order dated June 26, 2025 passed by the appellate authority under Section 107 of the WBGST Act, 2017/CGST Act, 2017 whereby the petitioners' appeal against an order dated August 7, 2024 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, invites the attention of this Court to the application for condonation of delay filed before the appellate authority (at pages 102 to 107 of the

writ petition) and submits that the petitioner could not file the appeal within the time prescribed by the statute inasmuch as the working partner of the petitioner firm was seriously ill. Documents in support of the illness of the said partner have also been annexed to the application for condonation of delay.

4. It is noticed from the order impugned that the appellate authority has not accepted the reasons cited by the petitioner for the belated approach before the appellate authority, however, without mentioning any reason for such non-acceptance. It is also evident from the order impugned that the appellate authority has not disbelieved the factum of illness of the petitioner's working partner as averred in the application for condonation of delay. Since it is apparent that the petitioner's working partner was ill during the relevant period and since the length of delay occasioned by the petitioner in approaching the appellate authority is marginal, the appellate authority ought to have condoned the delay in preferring such appeal.
5. Having regard to the facts of the case and in view of the material on record it cannot be said that the petitioner was grossly negligent in pursuing its

cause. In fact if the petitioner is not allowed to press its appeal on merits, the petitioner would be losing one important forum. In such view of the matter, the delay occasioned by the petitioner in preferring the appeal before the appellate authority is condoned. The order impugned dated June 24, 2025 passed by the appellate authority is set aside and the appeal is restored to the file of the appellate authority for being decided afresh on merits, in accordance with law.

6. WPA 16650 of 2025 stands disposed of with the above observations. No costs.

(Om Narayan Rai, J.)