

WPA 18088 of 2025
Solution Enterprises & Anr.
versus
State of West Bengal & Ors.

Mr. Himangshu Kumar Ray
Mr. Piyas Choudhury
Mr. Shiwani Shaw
Mr. Gaurav Chakraborty
Mr. Pritom Banerjee

...For the petitioners

Mr. Tanoy Chakraborty
Ms. Sumita Shaw
Mr. Saptak Sanyal

...For the State

1. Affidavit of service filed in Court today is retained with the record.
2. Challenging the order under Section 107 of the WBGST / CGST Act, 2017 (hereinafter referred to as the “said Act”) dated 3rd March, 2025 rejecting the appeal arising out of an order passed under Section 73 of the said Act, the instant writ petition has been filed.
3. Records would reveal that the petitioners had duly put in the pre deposit while maintaining the appeal. Unfortunately, there was a marginal delay of 23 days in preferring the appeal, and the appeal was rejected on the ground of delay.
4. Having heard the learned advocates appearing for the respective parties and noting that there is a marginal delay in filing the appeal and though the appellate authority had taken note of the medical emergency of the representative of the petitioner no. 1, however, by reasons of the petitioners failing to disclose appropriate document to substantiate the same, the appeal has been rejected. The petitioner also claims that it did not have adequate notice of the order which also resulted in delayed presentation of the appeal.
5. Though, ordinarily a discretionary order is not to be interfered with, however, having regard to the peculiar facts noted above and the medical emergency of the representative of the petitioner no. 1 and considering the materials on record, I am of the view that the appeal should be heard on merits. Thus, while

condoning the delay, I remand the matter back to the appellate authority for a decision on merits. As a sequel thereto, the order dated 3rd March, 2025 rejecting the appeal is set aside.

6. With the above direction, the writ petition is disposed of.

7. All parties shall act on the basis of server copy of this order duly downloaded from this Court's official website.

(Raja Basu Chowdhury, J.)