N.22Sl

151/CL
06.11.25
Sl-02
Ct.551
(S.R.)

WPA 19429 of 2025

Biswas Distributor
v.
State of West Bengal & Ors.

Mr. Dr. Siddhartha Goswami
Mr. Vaskar Saha
Mr. Aniket Kanrar ... for the petitioner.

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

1. The petitioner assails an adjudication order dated February 12, 2024 passed under Section 73 of the WBGST Act, 2017 whereby the petitioner has been found liable in a sum of Rs.82,78,093/- on account of tax, interest and penalty for the tax period April 2018 to March 2019.
2. The petitioner submits that the order impugned has been passed without taking into consideration a letter dated March 11, 2021 issued by the petitioner to the GST officer, Group-D whereby the petitioner had brought to the notice of the said officer that there was an inadvertent mistake in filling up of Form-GSTR3B of 2018.
3. The writ petition has been filed on August 20, 2025 i.e. more than one and half years after issuance of the order impugned.
4. Although no period of limitation is prescribed for filing a writ petition, yet it is well settled that writ petition under Article 226 should be filed within a

reasonable time and delay occasioned, if any, should be appropriately explained.

5. It is settled-law that if the petitioner has disabled himself from availing the statutory remedy by his own fault in not doing so within the statutory time he cannot press the same as a ground to urge the Court to entertain his writ petition under Article 226 of the Constitution of India. ***(A.V. Venkateswaran, Collector Of Customs, Bombay v. Ramchand Sobhraj Wadhwani*** reported at ***AIR 1961 SC 1506)***.
6. Indeed, in a fit case, if causes for delay are sufficiently explained, the Court can certainly entertain a writ petition. However, it would almost always refuse to exercise discretion in favour of an indolent litigant who approaches Writ Court with unexplained delay.
7. Furthermore, no ground has been successfully demonstrated warranting interference under the highly prerogative extraordinary writ jurisdiction of this Court under Article 226 by-passing the alternative statutory appellate remedy available to the writ petitioner under Section 107 of the WBGST Act, 2017.
8. In view of the reasons aforesaid, this Court is not minded to exercise its discretion in favour of entertaining the writ petition.

9. The writ petition is, therefore, not entertained.

10. This order shall, however, not prevent the petitioner from approaching the appellate authority, in accordance with law.

11. WPA 19429 of 2025 stands dismissed. There shall, however, be no order as to costs.

12. Urgent certified photocopy of this order, if applied for, be supplied as expeditiously as possible.

(Om Narayan Rai, J.)