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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 19575 of 2025

M/s. Onward Plastic Pvt. Ltd.
Versus
The Senior Joint Commissioner of Revenue,
Howrah Circle & Ors.

Ms. Megha Agarwal
... For the petitioner.

Mr. N. Chatterjee
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal
... For the State.

1. Affidavit of service filed in Court is taken on record.

2. Challenging the order dated 20th May, 2025, rejecting the appeal filed under Section 107 of the WBGST/CGST Act, 2017 (hereinafter referred to as the "said Act") on the ground of delay, arising out of the adjudication order passed under Section 73 of the said Act dated 4th April, 2024, for the tax period April, 2018 to March, 2019, as also the order of rectification dated 7th June, 2024, the instant writ petition has been filed.

3. According to the petitioner, there had been a delay in filing the appeal since, the key person responsible for GST matters and managing the GST portal was on medical leave due to serious health issues. The petitioner claims to have come to learn with regard to the above order of adjudication only after the rectification order dated 7th June, 2024 was passed. Accordingly, the petitioner seeks interference and the opportunity to place the case on merits.

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4. Having heard the learned advocates appearing for the respective parties, I find that there was a delay of 20 days in filing the appeal. The appellate authority has, however, noted that the petitioner has failed to cater any plausible explanation. Having regard to the case made out and noting the materials on record, I am, however, of the view that the petitioner's case for condonation of delay ought to have been considered more appropriately in the light of the explanation provided by the petitioner. Noting that the petitioner has already put in pre-deposit of Rs.5,81,766/- and also the fact that the delay is only marginal and had been duly explained, and that the Appellate Tribunal is yet to be constituted, the appeal should be heard on merits.

5. Accordingly, while setting aside the order dated 20th May, 2025, I direct the appellate authority to hear out the appeal on merits, in accordance with law, as expeditiously as possible, preferably within a period of twelve weeks from the date of communication of this order.

6. As a sequel thereto, the attachment order issued in Form GST DRC 13 dated 29th August, 2025 stands set aside.

7. With the above observations and directions, the writ petition is disposed of.

Urgent photostat certified copy of this order, if applied for be given to the parties upon compliance with the requisite formalities.

(Raja Basu Chowdhury, J.)