

N.22Sl

WPA 20166 of 2025

151/CL

04.11.25

Sl-06

Ct.551

(S.R.)

Sonali Roy

v.

State of West Bengal & Ors.

Mr. Pranit Bag

Mr. S. Datta

Mr. Abhikchitta Kundu ... for the petitioner.

Mr. N. Chatterjee

Mr. Tanoy Chakraborti

Mr. Saptak Sanyal ... for the State.

1. Affidavit of service filed today be taken on record.
2. This writ petition takes exception to an order dated July 25, 2025 passed by the appellate authority under Section 107 of the SGST/CGST Act, 2017. By the said order the petitioner's appeal has been dismissed on the ground that "*the reason for late submission is not sufficient*".
3. The petitioner had approached the appellate authority under Section 107 of the said Act of 2017 assailing an adjudication order dated February 7, 2025 passed under Section 73 of the said Act of 2017. The appeal was lodged by the petitioner on July 6, 2025, with delay of 59 days.
4. Mr. Bag, learned advocate appearing for the petitioner submits that the explanation furnished by the petitioner for the delay occasioned by the petitioner in preferring the appeal ought to have been considered by the appellate authority in the

right earnest and the delay should have been condoned. He relies on a Coordinate Bench decision of this Court rendered in the case of Ashok Kumar Jaiswal v. The State of West Bengal & Ors. (in WPA 4996 of 2025) decided on August 04, 2025.

5. Heard learned advocates appearing for the respective parties.
6. The explanation for the delay occasioned by the petitioner in preferring the appeal has been provided in the appeal filed before the appellate authority (which is apparent from pages 58 to 60 of the instant writ petition). The delay occasioned by the petitioner has been attributed to several factors namely, time taken in searching for, collecting and gathering documents pertaining to the proceeding that continued both during the Covid period and beyond; time taken in getting the appeal drafted by the learned advocate for the petitioner and its finalization and for arranging the amount required for complying with the mandatory condition of pre-deposit for filing an appeal. It has also been mentioned that the learned advocate for the petitioner had been hospitalized and that such fact also contributed to the delay.
7. On the whole, there appears to be a plausible explanation for the delay occasioned in preferring the appeal. It does not appear that the petitioner is

guilty of utter negligence and laches.

8. The order impugned passed by the appellate authority, however, has neither dealt with nor assigned any reason for not accepting the explanation given by the petitioner. The appellate authority has scotched the explanation given by a one-liner stating that *“in the instant case the reason for late submission is not sufficient”*.
9. Having regard to the facts and circumstances of the case, this Court is of the view that the delay occasioned by the petitioner in preferring the appeal before the appellate authority has been sufficiently explained and as such, the same ought to have been condoned.
10. In such view of the matter, the order impugned dated July 25, 2025 passed by the appellate authority is set aside. The matter is remanded to the file of the appellate authority with a direction on the appellate authority to decide the appeal on merits as expeditiously as possible.
11. WPA 20166 of 2025 stands disposed of with the above observations.
12. There shall, however, be no order as to costs.
13. Urgent certified photocopy of this order, if applied for, be supplied as expeditiously as possible.

(Om Narayan Rai, J.)