

N.22Sl

WPA 20169 of 2025

151/CL

04.11.25

Sl-09

Ct.551

(S.R.)

Bharat Steel Industries & Anr.

v.

State of West Bengal & Ors.

Ms. Rajarshi Chatterjee
Ms. Suman Sahani
Mr. Somnath Balial ... for the petitioners.

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

1. This writ petition assails an order dated December 3, 2024 passed by the appellate authority under Section 107(1) of the SGST/CGST Act, 2017 whereby the petitioner's appeal against an adjudication order dated April 18, 2024 has been dismissed.
2. Upon perusal of the order impugned, it appears that the appellate authority has dismissed the petitioner's appeal on the ground that the appeal was delayed, the same having been filed seven months after the date of communication of the adjudication order.
3. The order impugned does not reveal that any application for condonation of delay was filed, however, it reveals that the authorized representative of the petitioner, who appeared before the appellate authority failed to provide any

satisfactory reply as regard the delay occasioned in preferring the appeal.

4. Learned advocate appearing for the petitioner draws attention of this Court to paragraph 8 of the writ petition and submits that the learned advocate, who was dealing with the petitioner's case before the appellate authority had been suffering from neurological problem and as such, there was delay in preferring the appeal.
5. Be that as it may, since it does not appear that an application for condonation of delay had been filed before the appellate authority, this writ petition is disposed of by granting liberty to the petitioner to approach the appellate authority by filing an application for condonation of delay explaining the delay occasioned by the petitioner in preferring the appeal.
6. If the appellate authority finds that the causes shown in the application for condonation of delay are sufficient and the appellate authority is satisfied with such causes, the appellate authority shall condone the delay, and proceed to hear the appeal on merits. Needless to mention that in such case the order impugned will not have any effect.
7. It is clarified that this Court has not expressed any opinion on sufficiency of the causes for delay and the appellate authority shall be free to take decision

as regards the condonation of delay on the basis of the material before it.

8. WPA 20169 of 2025 stands disposed of.
9. There shall, however, be no order as to costs.
10. Urgent certified photocopy of this order, if applied for, be supplied as expeditiously as possible.

(Om Narayan Rai, J.)