

N.22Sl

WPA 20168 of 2025

151/CL

04.11.25

Sl-08

Ct.551

(S.R.)

Shri Mrinal Chakraborty

v.

State of West Bengal & Ors.

Ms. Bulbuli Basu

... for the petitioner.

Ms. Sumita Shaw

Mr. Soumen Chatterjee

Mr. Aakash Dutta

... for the State.

1. Affidavit of service as filed today on behalf of the petitioner is taken on record.
2. The petitioner is aggrieved by an order dated June 25, 2025 passed by the appellate authority under Section 107 of the SGST/CGST Act, 2017.
3. It is the petitioner's case that the petitioner had approached the appellate authority by filing an appeal under Section 107 of the said Act laying challenge to an order dated April 29, 2024 passed under Section 73 of the said Act, 2017. Such appeal was filed on February 12, 2025 with delay of 196 days. The appellate authority has dismissed the petitioner's appeal being dissatisfied with the explanation for delay.
4. The petitioner relies upon a judgment of a Coordinate Bench of this Court in the case of Biswajit Das v. The State of West Bengal & Ors. in (WPA 693 of 2025) decided on April 07, 2025 to

assert that Section 5 of the Limitation Act, 1963 is very well applicable to an appellate proceeding under Section 107 of the said Act of 2017 and that the appellate authority should have condoned the delay, if sufficient causes were shown.

5. The application for condonation of delay (annexed at page 34 of the writ petition) reveals that the delay has been sought to be explained by the petitioner on the ground that the taxation related work of the petitioner's firm was looked after by the petitioner's accountant who left the job without informing the petitioner; that as all the records and documents pertaining to GST matters were in his custody it became difficult for the petitioner to collect the documents and that as the petitioner's wife was suffering from heart ailments the petitioner could not remain properly connected to his business.
6. Such explanation does not appear to be wholly unbelievable. Copies of medical documents that have been annexed evince that the petitioner's wife had been ill.
7. On the whole, this Court is of the view that the petitioner is not guilty of willful and deliberate dereliction and laches. Since the delay of 196 days occasioned by the petitioner seems to have been plausibly explained, therefore, the explanation given by the petitioner is accepted and the delay

occasioned in preferring the appeal is condoned.

8. The order impugned is set aside and the matter is remanded to the file of the appellate authority, who shall hear the appeal on merits, in accordance with law.
9. WPA 20168 of 2025 stands disposed of.
10. There shall, however, be no order as to costs.
11. Urgent certified photocopy of this order, if applied for, be supplied as expeditiously as possible.

(Om Narayan Rai, J.)