05 **17.11. 2025**

Ct. No. 551

Ab

WPA 20111 of 2025

M/s. Agriculture Insurance Company and another
Vs.
The State of West Bengal and others.

Ms. Lavanya P R,
Mr. Venkata Prasad Pasupuleti,
Mr. Bijay Kumar Sharma,
Mr. Mohamed Tabrez.
... for the petitioners.

Mr. S.K. Dutta,
Mr. Nilotpal Chatterjee,
Mr, Tanoy Chakraborty,
Mr. Saptak Sanyal.
... for the State.

1. This writ petition assails an order dated April 16, 2025 passed by the appellate authority under Section 107 of the WBGST Act, 2017 thereby dismissing the petitioners' appeal against an order dated June 6, 2023 passed under Section 73 of the said Act of 2017.
2. The petitioners' appeal has been rejected on the ground of delay.
3. Learned Advocate appearing on behalf of the petitioners has invited the attention of this Court to the application for condonation of delay filed before the appellate authority (at pages 85-86 of the writ petition) wherefrom it appears that the company could not file an appeal within the statutory time since the company was unaware of the order that had been passed against it. To wit, the petitioners have explained the delay in the following words:

> "The Company also wishes to state that the impugned order was served in the GST portal under the **"View Additional Notice and Orders"** tab instead of **"Notices and Orders"** tab in the GST portal which is the designated tab for issuing notices and order as per the *"procedure for viewing/downloading notice in GST portal"*.
>
> Due to the said reasons, the actual date of communication of the order would be 16.04.2024 and as per Section 107 of the CGST Act, 2017 the time limit of three months would fall due on 15.07.2024."

4. Attention of this Court has been drawn to two decisions of two Co-ordinate Benches of this Court in the case of **Shashi Kant Jaiswal vs. Assistant Commissioner of State Tax, Shyam Bazar Charge**, reported in **(2025) 33 Centax 313 (Cal.)** and **St Xaviers College Calcutta Alumni Association vs. Dy Commissioner of Revenue CGST**, reported in **(2025) 29 Centax 209 (Cal.)** and it is submitted that uploading of orders and notices under the tab "View Additional Notices and Orders" in the GST portal has been found by Courts to be wholly improper. It is noticed that in the case of **Shashi Kant Jaiswal** (supra) this Court had allowed the petitioner before it to prefer appeal against the adjudication order after setting aside the consequential attachment order.
5. Reliance has also been placed on the judgment rendered by the Hon'ble Division Bench of this Court in the case of **S.K. Chakraborty and Sons vs. Union of India** reported at **(2024) 15 Centax 172 (Cal)** for the proposition that the provision of Section 5 of the Limitation Act, 1963 are applicable to appeals under Section 107 of the said Act of 2017.
6. Mr. Chakraborty appearing on behalf of the State respondents submits that the problem as regards

uploading of notices and orders under the "View Additional Notices and Orders" tab, which existed at some point of time, is no longer there and GST portal has now been put in order.

7. The appellate order, which has been impugned in the writ petition, has not accepted the petitioners' explanation while asserting that service of adjudicating order upon the registered tax payer by uploading the same under the "View Additional Notice and Orders" tab is correct and acceptable service.
8. Having regard to the facts of the case, the explanation given by the petitioners and in the light of the decisions cited by the petitioners, it does not appear that the petitioners are grossly negligent in pursuing their appeal. The reason proffered by the petitioners for occasioning delay in preferring the appeal appears to be reasonable and plausible. Even the decisions of the Co-ordinate Benches of the Court in **Shashi Kant Jaiswal (supra)** and **St Xaviers College Calcutta Alumni Association (supra)** support the view that uploading of notices and orders under the "View Additional Notices and Orders" tab is improper.
9. In such view of the matter, the delay occasioned by the petitioners in preferring the appeal before the appellate authority is condoned. The order impugned dated April 16, 2025 passed by the appellate authority is set aside. The matter is remanded to the file of the appellate authority to consider and decide the petitioners' appeal on merits.
10. WPA 20111 of 2025 stands disposed of.

(Om Narayan Rai, J.)