

04.11.2025

Court No.551

Sl. No.20
Mujahid

WPA 20378 of 2025

Sreema Enterprises (GSTIN 19ALXPS9225M1ZU)
represented by the Proprietary, Amiya Kumar
Samanta
Vs.
Union of India & Ors.

Mr. Rabindranath Mahato
Mr. Aritra Shakar Roy
Mr. Swagata Koley

...for the petitioner

Mr. Shiv Shankar Banerjee
Mr. K.K. Maiti

...for the respondent no.1

Mr. Tanoy Chakraborty
Mr. Saptak Sanyal

...for the State

Affidavit of service filed by the learned advocate
for the petitioner be taken on record.

This writ petition assails an order dated
January 28, 2025 passed by the appellate authority
under Section 107 of the WBGST Act, 2017 read with
Section 107 of the CGST Act, 2017 whereby the
petitioner's appeal against an adjudication order
dated April 12, 2024 has been dismissed.

The petitioner lodged the appeal before the
appellate authority on January 28, 2025, i.e., with a
delay of 200 days. The appellate authority has
dismissed the appeal by holding that "the appellant

failed to cater any plausible explanation behind sitting idle for such a long time after passing and communication of the order appealed against”.

It appears from the order impugned that the petitioner had cited the petitioner's illness as the ground for occasioning delay in presenting the appeal. He had produced medical certificate and copies of some prescriptions in support of his contention. The appellate order does not reflect on the reasons for non-acceptability of the medical certificate and prescriptions produced before the said authority by the petitioner. On this ground alone, the order impugned herein is set aside and the matter is remanded to the file of the appellate authority for fresh consideration. The appellate authority shall consider the petitioner's application for condonation of delay and if the appellate authority is satisfied that sufficient grounds have been made out for condoning the delay, it shall condone such delay and proceed to hear out the appeal on merits.

It is clarified that this court has not expressed any opinion on the sufficiency of the causes shown for condonation of delay and the appellate authority shall be free to take its decision on the material produced before it. However, the appellate authority shall back its conclusion as to the acceptability or non-acceptability of the grounds cited by the

petitioner in support of his contention by cogent reasons.

Accordingly, WPA 20378 of 2025 stands disposed of. There shall, however, be no order as to costs.

Urgent certified photocopy of this order, if applied for, be supplied as expeditiously as possible.

(Om Narayan Rai, J.)