

**IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Appellate Side**

Ct.551 **11.11.25**
Item No.11 Sws.M

WPA 20496 of 2025

**M/s. Moon Infotech
Vs
The State of West Bengal and Ors.**

Mr. Siddhartha Dasgupta
Mr. Tamajit Mukherjee
...for the petitioner

Mr. Tanoy Chakraborty
Ms. Sunita Shaw
Mr. S. Sanyal
Mr. S. Chatterjee
...for the State

1. Affidavit of service filed in Court today be kept on record.
2. As prayed for, leave is granted to the petitioner to correct the cause-title.
3. This writ petition takes exception to an order dated July 31, 2025 passed by the Appellate Authority under Section 107 of the WBGST Act, 2017 thereby dismissing the petitioner's appeal against an order dated April 24, 2024 passed under Section 73 of the said Act of 2017, on the ground that the appeal was filed beyond the period of limitation.
4. It is submitted that there is a delay of 250 days in preferring the appeal before the Appellate Authority.
5. The petitioner has sought to explain the delay occasioned in preferring the appeal by demonstrating

that one of the partners of the partnership firm has been seriously ill. The application for condonation of delay reveals that one of the partners is suffering from cancer.

6. The Appellate Authority has refused to accept the explanation on the ground that the business of the firm had been continuing despite the illness of the other partner and that the appeal itself had been filed by the partner other than the one who is ill.
7. Although there is force in the reasoning given by the Appellate Authority yet, it cannot be lost sight of that in matters where litigation is involved, consensus of all partners may have been required. However, since the delay has not been appropriately explained, this Court is of the view that justice would be sub-served if the petitioner is given one opportunity to get the appeal decided on merits upon putting the petitioner on terms. If the petitioner deposits a sum of Rs. 10,000/- with the State Legal Services Authority within two weeks from date and furnishes proof of such deposit to the Appellate Authority then the delay occasioned by the petitioner in preferring the appeal should be treated as condoned.
8. The Appellate Authority shall then proceed to hear the appeal afresh on merits and the order dated July 31, 2025 impugned herein shall be of no effect.

9. **WPA 20496 of 2025** stands **disposed of** on the above terms.
10. Urgent photostat certified copy of this order, if applied for, be supplied to the parties on urgent basis after completion of necessary formalities.

(Om Narayan Rai , J.)