

09 **12.11.
2025**

Ct. No.
551

Ab

**IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE**

WPA 20519 of 2025

**Shree Krishna Sales and Services
Vs.
Union of India and others.**

**Mr. Saptarshi Banerjee,
Mr. Kuntal Banerjee.**

... for the petitioner.

**Mr. Bhaskar Prosad Banerjee,
Mr. Abhradip Maity.**

... for the CGST & CX.

**Mr. Tanoy Chakraborty,
Mr. Saptak Sanyal.**

... for the State.

1. Affidavit of service filed in Court today is taken on record.
2. The petitioner is aggrieved by an order dated May 26, 2025 passed by the appellate authority under Section 107 of the CGST/WBGST Act, 2017 whereby the petitioner's appeal against an order dated August 22, 2024 passed under Section 73 of the said Act of 2017 was dismissed on the ground that the appeal was filed beyond the time prescribed by the statute.
3. Learned Advocate appearing on behalf of the petitioner has taken this Court through the application for condonation of delay in filing the appeal appended at pages 137 to 140 of the writ petition. The petitioner has sought to explain the delay occasioned in preferring the appeal by submitting that the petitioner's business remained closed and inoperative for two years; the petitioner was in dire straits due to the COVID-19 pandemic and that one of the main partners withdrew his

capital from the firm thereby fully denting the financial status of the petitioner.

4. The explanation has not found favour with the appellate authority. The appellate authority has scotched the petitioner's explanation by a one-liner - "the appellant has failed submit any reply citing "sufficient cause" against the aforesaid late submission of appeal by more than five months".
5. The petitioner's appeal was delayed by 150 days. Having regard to the fact that the petitioner was desirous of assailing the order passed by the adjudicating authority under Section 73 of the said Act of 2017 and apparently could not do so due to financial reasons and given the fact that an appeal under Section 107 of the said Act of 2017 can be filed only upon the statutory pre-deposit being made, this Court is of the view that the petitioner should be afforded one more opportunity to assail the order of the adjudicating authority before the appellate authority on merits upon putting the petitioner on terms.
6. 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 before the appellate authority, the appellate authority shall proceed to hear the appeal on merits and in such case the order dated May 26, 2025 impugned herein shall be of no effect.
7. WPA 20519 of 2025 stands disposed of.

(Om Narayan Rai, J.)

