16 11.11.2025

Ct. No. 551

Ab

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

## WPA 20587 of 2025

**Vishnu Trading Co.**
***Vs.***
**The State of West Bengal and others.**
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**Mr. Rajesh Kumar Mishra,**
**Mr. Sutirtha Das,**
**Ms. Sanjana Jha.**
**... for the petitioner.**
**Mr. T. Chakraborty,**
**Ms. Sumita Shaw,**
**Mr. Saptak Sanyal.**
**... for the State.**

1. This writ petition takes exception to an order dated May 26, 2025 passed by the appellate authority under Section 107 of the WBGST Act, 2017 whereby the petitioner's appeal against an order dated March 22, 2024 passed under Section 73 of the said Act of 2017 was dismissed on the ground that the appeal was filed belatedly.
2. The petitioner approached the appellate forum with a delay of around 311 days. The only explanation given by the petitioner is that the managing partner of the petitioner is aged 83 years and that he had to rely on the Accountant-cum-Consultant for GST related matters. It is further alleged that the Accountant-cum-Consultant lacked understanding about the GST Law and gave wrong advice to the petitioner wherefor the appeal could not be filed within the statutory period of limitation.
3. The appellate authority has refused to accept the explanation preferred by the petitioner for the delay that the petitioner has occasioned in preferring the appeal.
4. Having gone through the material on record and

having perused the order impugned, this Court is of the view that for ends of justice and to ensure that the petitioner is not deprived of an avenue to challenge the adjudication order (especially since the statutory forum of appeal under Section 112 of the said Act of 2017 against the appellate order under Section 107 of the said Act of 2017 is not yet functional), the petitioner may be given one more opportunity to avail the appellate remedy under Section 107 of the said Act of 2017 subject to payment of costs. If the petitioner deposits an amount of Rs. 15,000/- with the State Legal Services Authorities and furnishes receipt of such payment to the appellate authority under Section 107 of the said Act of 2017, the appellate authority shall proceed to hear the appeal on merits and the order dated May 26, 2025, impugned in the present writ petition, shall then have no effect.

5. WPA 20587 of 2025 stands disposed of on above terms.

**(Om Narayan Rai, J.)**