N.22Sl

151/CL
12.11.25
Sl-26
Ct.551
(S.R.)

WPA 20954 of 2025

M/s. Palco Infr
v.
Assistant Commissioner of State Tax & Revenue, Medinipur Charge & Ors.

Mr. Sandip Choraria
Mr. Akash Chakrabroty
Mr. Rishav Manna … for the petitioner.

Mr. Tanoy Chakraborty
Mr. S. Shaw
Mr. Saptak Sanyal … for the State respondents.

1. Affidavit of service as filed today on behalf of the writ petitioner is taken on record.
2. This writ petition has been filed assailing an order dated August 14, 2025 passed by the appellate authority under Section 107 of the WBGST Act, 2017 thereby dismissing the petitioner's appeal against an order dated December 11, 2023 passed under Section 73 of the said Act of 2017. The petitioner's appeal has been dismissed on the ground of the same having been filed beyond the statutory period of limitation.
3. The petitioner has sought to explain the delay occasioned by it in preferring the appeal before the appellate authority by submitting that the relevant order that was assailed in appeal had been uploaded on the GST portal under the tab "Additional Notices and Orders" and, as such, the

petitioner missed to notice the same.

4. Having regard to the facts and circumstances of the case and the fact that the petitioner would be losing an avenue of appeal if the delay is not condoned, this Court deems it fit to grant one opportunity to the petitioner to get its appeal heard and 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 a period of three weeks from date and furnishes proof of such payment before the appellate authority, then the delay shall stand condoned and the appellate authority shall proceed to hear the appeal on merits. In such case the order dated August 14, 2025 impugned herein shall have no effect.

5. WPA 20954 of 2025 stands disposed of with the aforesaid observations.

6. There shall, however, be no order as to costs.

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

(Om Narayan Rai, J.)