N.22Sl

151/CL
17.11.25
Sl-14
Ct.551
(S.R.)

WPA 20974 of 2025

Arup Kumar Chatterjee
v.
Assistant Commissioner of State Tax, Behala Charge & Ors.

Mr. Akshat Agarwal
Ms. Doyel Dey ... for the petitioner.

Mr. S.K. Dutta
Mr. Tanoy Chakraborty
Ms. Sumita Shaw
Mr. Saptak Sanyal
Mr. S. Chatterjee ... for the State.

1. Affidavit of service as filed today on behalf of the writ petitioner is taken on record.
2. The petitioner assails an order dated March 25, 2025 passed by the appellate authority under Section 107 of the WBGST Act, 2017 thereby dismissing the petitioner's appeal against an order dated August 23, 2024 passed under Section 73 of the said Act of 2017.
3. The petitioner's appeal has been rejected by the appellate authority on the ground that the same was filed beyond the statutory period of limitation.
4. Learned advocate appearing for the petitioner has invited the attention of this Court to the explanation furnished by the petitioner before the appellate authority in the petitioner's application for condonation of delay (at pages 53 and 54 of the writ petition). The petitioner has sought to explain the

delay occasioned by him in preferring the appeal by submitting that it took some time for him to arrange for funds to meet the mandatory condition of pre-deposit required for preferring the appeal. Such explanation has not found favour with the appellate authority and, as such, the appeal has been dismissed.

5. The explanation proferred by the petitioner in his application for condonation of delay before the appellate authority does not appear to be unreasonable or implausible, (at pages 53 and 54 of the writ petition) specially, in view of the fact that the condition of pre-deposit is necessary for the purpose of filing the appeal.

6. Since, the petitioner does not appear to be grossly negligent in pursuing the appellate remedy, and having regard to the fact that the delay occasioned by the petitioner is marginal i.e. only 23 days beyond the condonable period of one month, the delay occasioned by the petitioner in preferring the appeal is condoned. The order impugned dated March 25, 2025, that has been digitally signed by the appellate authority on March 26, 2025 is set aside.

7. The matter is remanded to the file of the appellate authority for considering and deciding the appeal filed by the petitioner afresh on merits.

8. There shall, however, be no order as to costs.
9. Urgent certified photocopy of this order, if applied for, be supplied as expeditiously as possible.

(Om Narayan Rai, J.)