

WPA 20875 of 2025

Tapan Kumar Biswas
vs
State of West Bengal & Ors.

Mr. Kumarjit Das
Ms. Mou Saha ... for the petitioner

Mr. Tanoy Chakraborty
Mr. Saptak Sanyal
... for the State respondents

1. This writ petition lays challenge to an order dated July 9, 2025 passed by the appellate authority under Section 107 of the WBGST Act, 2017 whereby the petitioner's appeal against an order dated July 12, 2024 passed under Section 73 of the said Act of 2017 was dismissed on the ground that the petitioner's appeal was delayed by more than four months.
2. Learned advocate appearing for the petitioner has taken this Court through the application for condonation of delay and its annexures (at pages 85 to 92 of the writ petition). The petitioner has sought to explain the delay occasioned in preferring the appeal by demonstrating his inability to approach the appellate authority timely on several grounds. The petitioner being the sole proprietor of the business entity, "Tapan's Art Centre", is a septuagenarian. His business was mainly managed by his elder son. There were family feuds which badly hampered the business. The petitioner was unable to concentrate on the business owing to his age as

well as ailments of his wife. The application for condonation of delay reveals that the elder son of the petitioner parted ways with his parents. The shock led to severe illness of the petitioner and his wife. There is mention of the petitioner's wife being hospitalized. The petitioner himself also suffered hospitalization from September 5, 2023 to September 8, 2023 and from June 12, 2024 to June 15, 2024. It has also been averred to the said application for condonation of delay that the petitioner's GST consultant and other employees who had been serving under instructions of the petitioner's son Ashit Kumar Biswas did not cooperate and withdraw themselves from work. The petitioner had to arrange a second consultant and take a second opinion.

3. On the whole it appears that the petitioner has a plausible and reasonable explanation for delay. The petitioner cannot be said to be guilty of gross negligence or laches. Since the explanation for delay given by the petitioner in the application appears to be plausible and acceptable, the delay occasioned by the petitioner in preferring the appeal before the appellate authority under Section 107 of the said Act, 2017 is condoned. The order dated July 9, 2025 impugned herein is set aside and the matter is remanded to the file of the appellate authority for hearing the appeal afresh on merits.
4. WPA 20875 of 2025 stands disposed of as above.

(OM NARAYAN RAI, J.)