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2025

Ct. No.
551

Ab

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

WPA 21225 of 2025

Shardanand Jha

Vs.

**Joint Commissioner, State Tax, Shyambazar-
Maniktala-Beadon Street Charge and others.**

**Mr. Sandip Chorasias,
Ms. Ranjana Jha.**

... for the petitioner.

**Mr. Nilotpall Chatterjee,
Mr. Tanoy Chakraborty,
Ms. Susmita Shaw,
Mr. Saptak Sanyal.**

... for the State.

1. The petitioner assails an order dated July 23, 2025 passed by the appellate authority under Section 107 of the WBGST Act, 2017 thereby dismissing the petitioner's appeal against an order dated January 14, 2024 passed under Section 73 of the said Act of 2017. The appellate authority has dismissed the petitioner's appeal on the ground that the same is delayed by 25 days beyond the condonable period of one month.
2. Learned Advocate appearing on behalf of the petitioner invites the attention of this Court to the explanation furnished before the appellate authority and submits that the petitioner could not prefer the appeal within the statutory period since the petitioner was under treatment for a severe

spinal condition.

3. In support of his contention, the petitioner has also relied on a medical certificate appended at page 52 of the writ petition. It is submitted that the same was produced before the appellate authority as well.
4. The appellate authority has not found such reason to be sufficient for the purpose of explanation of delay occasioned by the petitioner in preferring the appeal.
5. Since it is evident that the petitioner was suffering from a medical condition at the relevant point of time, the petitioner's case ought not to have been rejected on the ground that the appeal had been filed beyond the statutory period.
6. Since the petitioner does not appear to be indolent and grossly negligent and since the delay occasioned in preferring the appeal is marginal, therefore, the appellate authority ought to have accepted the version of the petitioner.
7. Having heard the learned Advocate for the respective parties and having considered the material on record, this Court is of the view that the reason proffered by the petitioner is plausible and acceptable.
8. In such view of the matter, the delay occasioned by the petitioner in preferring the appeal is condoned.

The order dated July 23, 2025 impugned herein is set aside.

9. The appeal is remanded to the file of the appellate authority for fresh consideration and decision on merits.

10. WPA 21225 of 2025 stands disposed of. No costs.

(Om Narayan Rai, J.)