

19 **17.11.
2025**

Ct. No.
551

Ab

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

WPA 21096 of 2025

**Aspirations Towers Private Limited and another
Vs.
The Assistant of State Tax, Bhabanipur Charge
and others.**

**Mr. Ankit Kanodia,
Ms. Megha Agarwal,
Mr, Piyush Khaitan.**

... for the petitioners.

**Mr. S.K. Dutta,
Mr. Tanoy Chakraborty,
Mr. D. Sahu,
Mr. Saptak Sanyal.**

... for the State.

1. The petitioners are aggrieved by an order dated August 21, 2025 passed by the appellate authority under Section 107 of the WBGST Act, 2025 thereby dismissing the petitioners' appeal against an order dated April 26, 2024 passed under Section 73 of the said Act of 2017. The appellate authority has rejected the petitioners' appeal on the ground that the same had been filed beyond the statutory period of limitation.
2. Learned Advocate appearing on behalf of the petitioners invites the attention of this Court to the application for condonation of delay filed before the appellate authority (at pages 87 to 94 of the writ petition) and submits that the petitioners

occasioned a delay of 223 days in preferring the appeal inasmuch as the petitioners were facing several administrative restrains as the petitioner was undergoing amalgamation (which required integration of financial records) pursuant to an order dated November 22, 2024 passed by the National Company Law Tribunal, Kolkata Bench.

3. By the order impugned, the appellate authority has rejected the petitioners' appeal by holding that the causes shown by the petitioners are not sufficient to condone the delay.
4. Heard the learned Advocate for the respective parties and considered the material on record. Undergoing amalgamation may pose several administrative restraint that may prevent the petitioners from making timely legal compliances, and that the same may be a good ground to condone delay to a certain extent however, the same by itself may not suffice to explain a substantial delay of 223 days. However, having regard to the fact that the next remedial tier in the nature of appeal before the Tribunal under Section 112 of the said Act of 2017 is not available to the petitioner and that the petitioner has not been wholly inactive in assailing the order before the appellate authority, this Court deems it fit that the petitioners should be allowed one opportunity to

challenge the order passed by the adjudicating authority upon putting the petitioners on terms.

5. In such view of the matter, if the petitioners pay a sum of Rs.15,000/- to the State Legal Services Authority within three weeks from date and furnish proof of such payment before the appellate authority, the appellate authority shall proceed to hear the appeal on merit and in such case, the order dated August 21, 2025 impugned herein shall be of no effect at all.
6. WPA 21096 of 2025 stands disposed of.

(Om Narayan Rai, J.)