

15 **19.11.
2025**

Ct. No.
551

Ab

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

WPA 21325 of 2025

Rajeev Agarwal

Vs.

**Deputy Commissioner of Revenue, State Tax,
Taltala Charge and others.**

**Mr. Akash Chakraborty,
Mr. R. Manna.**

... for the petitioner.

**Mr. Swapan Kumar Dutta,
Mr. Tanoy Chakraborty,
Ms. Sumita Shaw,
Mr. Saptak Sanyal.**

... for the State.

1. This writ petition assails an order dated August 5, 2025 passed by the appellate authority under Section 107 of the WBGST Act, 2017/CGST Act, 2017 whereby the petitioner's appeal against an order dated March 7, 2024 passed under Section 73 of the said Act of 2017 has been dismissed. The appellate authority has rejected the petitioner's appeal on the ground of delay,
2. The petitioner has taken this Court through the application for condonation of delay filed before the appellate authority (pages 47 to 52 to the writ petition). The petitioner has sought to explain the delay occasioned by him in preferring the appeal before the appellate authority on the ground that initially the petitioner could not concentrate on his

business owing to the death of a close family member and, subsequently, the accountant, who used to look after the petitioner's accounting and GST related affairs, left the petitioner's job. Thereafter, the petitioner hired another accountant, who pointed out to the petitioner that an order dated March 7, 2024 has been passed. The petitioner then engaged a learned Advocate who asked for certain documents and thereafter the appeal was made ready.

3. Although, some explanation has been proffered by the petitioner for the delayed filing of the appeal, but the same does not appear to be fully satisfactory. However, in view of the fact that there is no Tribunal available for the petitioner to challenge the order impugned before this Court and that the petitioner will be remediless, if this writ petition not entertained, this Court deems it fit to allow the petitioner one more opportunity to contest the appeal upon putting the petitioner on terms. If the petitioner pays a sum of Rs. 10,000/- to the High Court Legal Services Committee within three weeks from date and furnishes proof of such payment before the appellate authority, the appellate authority shall proceed to hear the appeal on merits and the delay would stand condoned. In such event the order impugned dated August 5,

2025 shall be of no effect.

4. In case the petitioner fails to make payment, as aforesaid, the order impugned shall remain effective and this order shall not enure to the benefit of the petitioner.
5. WPA 21325 of 2025 stands disposed of.

(Om Narayan Rai, J.)