16 19.11.2025

Ct. No. 551

Ab

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 21329 of 2025

Anupam Kumar Saraf
Vs.
Deputy Commissioner of State Tax, Strand Road, Chinabazar and Rajakatra Charge and others.

Mr. Akshat Agarwal,
Mr. Rituraj Chakraborty,
Ms. Doyel Dey.

... for the petitioner.

Mr. Nilotpal Chatterjee,
Mr. Tanoy Chakraborty,
Mr. Saptak Sanyal.

... for the State.

1. This writ petition is directed against an order dated July 14, 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 August 29, 2024 passed under Section 73 of the said Act of 2017 has been dismissed.
2. The petitioner's appeal has been dismissed on the twin grounds of the petitioner's failure to put in the mandatory pre-deposit as well as the appeal being presented beyond the statutory period of three months but within the condonable period of one month available thereafter.
3. It is submitted that the petitioner was going through the severe financial crisis and as such, the

petitioner was unable to arrange funds for meeting the mandatory condition of statutory pre-deposit to file the appeal before the appellate authority. Documents in support of the petitioner's illness have been annexed with the writ petition.

4. Having regard to the fact that the delay occasioned by the petitioner is marginal i.e. 17 days (since the appeal would have been within time if it was filed on November 29, 2024 and the appeal was filed on December 16, 2024) and that the petitioner was suffering from illness, as would be evident from the medical documents annexed with the writ petition as also the averments made in paragraph 8 of the writ petition, the delay of 17 days is condoned.

5. In case the petitioner approaches the appellate authority and puts in the statutory pre-deposit in terms of Section 107(6) of the said Act of 2017 within three weeks from date, the petitioner's appeal shall be accepted and the appellate authority shall proceed to hear the same on merit.

6. It is clarified that if the petitioner puts in the pre-deposit within three weeks, as indicated above, the order impugned dated July 14, 2025 shall be of no effect and the appeal shall be heard on merits but if the petitioner fails to put in the pre-deposit within the time as indicated above, the said order will remain effective and this order shall not enure to

the benefit of the petitioner.

7. WPA 21329 of 2025 stands disposed of.

(Om Narayan Rai, J.)