

25.11.2025

Court No.551

Sl. No.49
Mujahid

WPA 21625 of 2025

RSD Natural Resources Private Limited
Vs.
Deputy Commissioner, State Tax Directorate of
Revenue Intelligence & Enforcement & Ors.

Mr. Debashis Ghosh
Mr. Lalit Baid
Ms. Sudeshna Ghosh
Ms. Sanjana Shaw

...for the petitioner

Mr. S.K. Dutta
Mr. T. Chakraborty
Mr. S. Sanyal
Mr. D. Sahu

...for the State

This writ petition assails an order dated June 30, 2025 passed by the appellate authority under Section 107 of the WBGST Act, 2017/CGST Act, 2027 (hereafter the said Act of 2017) whereby the petitioner's appeal against an order dated March 6, 2024 passed under Section 74 of the said Act of 2017 has been dismissed. The appellate authority dismissed the appeal on the ground of delay.

Mr. Ghosh, learned advocate appearing for the petitioner has taken this Court though the reasons proffered by the petitioner before the appellate authority in trying to explain the delay occasioned by

the petitioner in preferring the appeal (at page 59 of the writ petition) and has submitted that the petitioner could not prefer the appeal within the statutory period due to the illness of the Managing Director of the petitioner. The appellate authority has refused to accept the reasons cited on behalf of the petitioner on the ground that no evidence in support of the explanation given by the petitioner was furnished before the appellate authority. However, Mr. Ghosh submits that he has sufficient evidence in his possession to demonstrate that the Managing Director was indeed ill.

Although a modicum of explanation has been given by the petitioner, which is not fully satisfactory, yet since, the petitioner has come up against an appellate order and the Tribunal being the last fact finding authority to which the same could have been carried in appeal is not yet functional therefore, this Court is of the view that one more opportunity should be given to the petitioner to press its appeal on merits before the appellate authority upon putting the petitioner on terms. Therefore, if the petitioner pays a sum of Rs.10,000/- to the High Court Legal Services Committee within a week from date and furnishes proof thereof to the appellate authority, the delay occasioned by the petitioner in preferring the aforesaid appeal before the appellate authority shall

stand condoned and the appellate authority shall proceed to hear the appeal on merits. In such case, the order impugned dated June 30, 2025 shall be of no effect. It is clarified that if the petitioner fails to make payment in terms of this order as aforesaid, this order shall not enure to the benefit of the petitioner.

WPA 21625 of 2025 stands disposed of with the above observations.

Urgent certified photocopy of this order, if applied for, be supplied as expeditiously as possible.

(Om Narayan Rai, J.)