25.11.2025
Ct. no. 551
D/L.42
Samarpita

W.P.A. 21593 of 2025

Umesh Kumar Agarwal
Vs.
Deputy Commissioner of State Tax
Jorasanko & Jorabagan Charge & Ors.

Mr. Akshat Agarwal ,
Ms. Doyel Dey,

… for the petitioner
Mr. S.K.Dutta (G.P.)
Mr. Tanoy Chakraborty,
Mr. Saptak Sanyal
… for the State

1. Affidavit-of-service filed by the petitioner is taken on record.

2. This writ petition assails an order dated 29th July, 2025, passed by the appellate authority under Section 107 of the WBGST Act, 2017/ CGST, 2017 (hereafter the said Act, 2017) whereby the petitioner's appeal against an order dated 18th December, 2024, passed under Section 73 of the said Act, 2017 has been dismissed. The appeal has been dismissed on the grounds of delay of four (4) months.

3. Mr. Akshat Agarwal, learned advocate appearing for the petitioner invites attention of this Court to the application for condonation of delay filed before the appellate authority (at pages 57 to 58) of the writ petition as also the further explanation furnished by the petitioner before the appellate authority (at page 92) of the writ petition and submits that the petitioner could not prefer the appeal within the prescribed period of limitation due to the petitioner's lack of knowledge about the order impugned.

4. It has been indicated in the pleadings before the appellate authority that neither the show cause notice nor the final order was physically served or e-mailed or communicated to the petitioner, otherwise than by way of uploading on the GST portal and that the petitioner came to be aware of the order impugned only upon receiving a mail on July 8, 2025, regarding recovery of the amount determined by the adjudicating authority.

5. Having heard the learned counsel appearing for the respective parties and having considered material on record it appears that although the petitioner has attempted to explain the delay occasioned by the petitioner in preferring the appeal, such explanation is not fully satisfactory. However, having regard to the fact that there is no other avenue available to the petitioner to assail the appellate order since the final fact finding authority, being the Tribunal before which appeal from an appellate order would lie has not yet become functional and that the appeal has not been decided on merits, this Court is of the view that the petitioner should be afforded one more opportunity to avail the appellate remedy upon putting the petitioner on terms. Accordingly, it is directed that if the petitioner pays a sum of Rs.10,000/- (Ten Thousand) to the High Court Legal Services Committee within a period of three (3) weeks from date and furnishes proof of such payment to the appellate authority, the delay occasioned by the petitioner in preferring the appeal shall be condoned and

the appellate authority shall proceeded to hear the appeal on merits.

6. In such event the order impugned dated 29th July, 2025, shall be of no effect. It is clarified that in case the petitioner fails to make payment in terms of this order this order shall not enure to the benefit to the petitioner.

7. **WPA 21593 of 2025** stands **Disposed of**.

(Om Narayan Rai, J.)