

25.11.2025
(D/L-66)
Ct.-551
(Nandita)

W.P.A. 21889 of 2025

Dee Gee Saw and Metal Works Private
Limited & Anr

-Vs-

The Assistant Commissioner of State Tax,
Baruipur Charge & Ors.

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

.... For the Petitioners

Mr. Tanoy Chakraborty,
Ms. Sumita Shaw,
Mr. Saptak Sanyal,
Mr. Soumen Chatterjee

.... For the State.

1. This writ petition lays challenge to an order dated September 01, 2025 passed by the Appellate Authority under Section 107 of the WBGST Act, 2017/ CGST Act, 2017 (hereafter the said Act, 2017) whereby the petitioners' appeal against an order dated April 08, 2024 passed under Section 73 of the said Act of 2017 has been dismissed on the ground of delay.
2. Mr. Kanodia, learned Advocate appearing for the petitioners has taken this Court through the application for condonation of delay filed before the Appellate Authority (at pages 115 to 121 of the writ petition) and has submitted that the petitioners were not informed by their

tax consultant about the adjudication order dated April 08, 2024 passed against them.

3. The Appellate Authority has not found favour with the explanation proffered by the writ petitioners and has held that lack of coordination between the petitioners and their tax consultant would not constitute sufficient cause to condone the delay occasioned by the petitioners in preferring appeal before the Appellate Authority.
4. Having gone through the explanation furnished by the petitioners this Court is of the view that although there may be some element of truth in the petitioners' explanation, yet, the same is not very satisfactory. However, having regard to the fact that the Tribunal (i.e. the final fact finding authority) to which an appeal could be carried by the petitioners against the appellate order which has been impugned in the present writ petition, is yet not functional, and that if the petitioners are not allowed to present their appeal on merits before the Appellate Authority, the petitioners would lose a forum, this Court is of the view that the petitioner should be afforded one more opportunity to present its appeal on merits before the Appellate Authority after putting the

petitioners on terms. If the petitioners pay a sum of Rs. 10,000/-(Ten Thousand) to the High Court Legal Services Committee within a period of two weeks from date and furnish proof of such payment before the Appellate Authority, the delay occasioned by the petitioner in preferring the appeal shall stand condoned and the Appellate Authority shall proceed to hear the appeal on merits. The order dated September 01, 2025 impugned in this writ petition shall in such a case have no effect.

5. It is clarified that if the petitioners fail to make payment in terms of this order, the present order shall not enure to the benefit of petitioners. WPA 21889 of 2025 stands disposed of with the above observations.
6. Urgent Photostat certified copy of this order, if applied for, be supplied to the parties subject to compliance with all requisite formalities.

(Om Narayan Rai, J.)