Court No. 551
(266306)

16.12.2025

(AD 17)

(S. Banerjee)

WPA 23481 of 2025

Jabbar Ahmed
Vs.
Assistant Commissioner of Revenue, Chandni Chowk and Prince Street Charge & Ors.

Mr. Debanuj Basu Thakur
...for the petitioner

Mr. S. K. Dutta
Mr. Tanoy Chakraborty
Ms. Sumita Shaw
Mr. Saptak Sanyal
...for the State

The petitioner assails an adjudication order dated July 15, 2024 passed under Section 73 of the WBGST Act, 2017/CGST Act, 2017. The order is appealable in nature.

It is submitted by the petitioner that the petitioner could not approach the appellate authority in time since the petitioner was unaware of the adjudication order.

It is the petitioner's case that although the respondents began recovery of amounts from the petitioner's Electronic Credit Ledger in October, 2024 on the strength of the adjudication order dated July 15, 2024 yet the petitioner remained unaware of the said order since the erstwhile accountant of the petitioner did not inform the petitioner about the same and it was only when the erstwhile accountant of the petitioner left the job and the petitioner employed/engaged a new accountant in the month of July, 2025, that the petitioner came to learn that an order under Section 73 of the said Act of 2017 had been passed against the petitioner and as such the petitioner has approached this Court by filing the instant writ petition.

The explanation given by the petitioner, does not appear to be fully satisfactory. However, having regard to the fact that the petitioner is an individual businessman and that if the petitioner is not allowed an opportunity to contest the validity of the adjudication order dated July 15, 2024 before the appellate authority, the petitioner would lose a forum, this Court is minded to allow the petitioner an opportunity to approach the appellate authority by filing an appeal under Section 107 of the said Act of 2017 upon putting the petitioner on terms.

Accordingly, it is directed that if the petitioner pays a sum of Rs. 25,000/- to the West Bengal State Legal Services Authority within a period of four weeks from date and files appeal before the Appellate Authority within the said period of four weeks from date upon furnishing proof of such payment to the appellate authority then the appellate authority shall hear out and consider the petitioner's appeal on merit and dispose of the same in accordance with law, without raising any objection as regards delay in filing the appeal.

It is recorded that the petitioner shall be obliged to fulfill all the other statutory and legal formalities including the requirement of putting in the statutory pre-deposit in terms of Section 107(6) of the said Act of 2017 at the time of filing of the appeal.

WPA 23481 of 2025 stands disposed of with the above observations.

(Om Narayan Rai, J.)