

21. 24.09.2025
Court No.05.

(Pritam)

WPA 24390 of 2024

S F Tubes Private Limited.

-Vs.-

State of West Bengal & Ors.

Mr. Rajarshi Chatterjee.

... For the petitioner.

Mr. N. Chatterjee,
Mr. T. Chakraborty,
Ms. S. Shaw,
Mr. S. Sanyal.

.....For the State.

1. Challenging the order June 26, 2024 under Section 107 of the WBGST/CGST Act, 2017 (hereinafter referred to as the "said Act"), dismissing the appeal on the ground of limitation, the instant writ petition has been filed on the ground of limitation.
2. Having heard the learned advocates for the respective parties and noting that the petitioner has made a pre-deposited of Rs.1,04,631/- and that the Appellate Tribunal is yet to be constituted, I am of the view that the Appellate Authority should hear and dispose of the appeal on merits.
3. Having regard thereto, the order passed by the Appellate Authority dated June 26, 2024 is set aside. The matter is remanded back for fresh consideration on merits in accordance with law.

4. Accordingly, the writ petition being WPA 24390 of 2024 stands disposed of.

(Raja Basu Chowdhury, J.)