

23.12.2025
(D/L-30)
Ct.-551
(Nandita)

W.P.A. 24518 of 2025

Calcutta Haldia Port Road Company Limited & Anr.
-Vs-
The State of West Bengal & Ors.

Mr. Ratul Das,
Mr. Amit Mehria,
Ms. Paramita Banerjee,
Mr. Rohan Ray,
Mr. Tamoghna Chattopadhyay
.... For the Petitioners

Mr. S.K. Dutta, Id. G.P.
Mr. Tanoy Chakraborty,
Mr. Saptak Sanyal,
.... For the State

1. This writ petition assails and order dated July 23, 2025 passed under Section 107 of the WBGST Act, 2017/CGST Act 2017 (hereafter the said Act, 2017) whereby the petitioners appeal against an order dated June 03, 2024 passed under Section 73 of the said Act of 2017 has been dismissed on the ground of delay.
2. Mr. Das, learned Advocate appearing for the petitioners has taken this Court through the application for condonation of delay filed before the Appellate Authority and has submitted that the petitioners could not file the appeal in time because of change in management during the relevant period.
3. It appears from the appellate order that the Appellate Authority was not satisfied with the

reasons cited for the delay occasioned by the petitioners in preferring the appeal.

4. Having gone through the application for condonation of delay, this Court finds that the explanation is not fully satisfactory. However, keeping in view the fact that if the petitioners are not afforded an opportunity of pressing their appeal on merits, then the petitioners shall lose a fact finding forum. In such view of the matter, this Court is of the view that the petitioners should be given one more opportunity to press their appeal on merits upon putting the petitioners on terms.
5. Accordingly, if the petitioners pay a sum of Rs. 10,000/-(Rupees Ten Thousand only) to the State Legal Services Authority, West Bengal within a period of two weeks after reopening of this Court after the ensuing Christmas Vacation and submit proof of such payment before the Appellate Authority, then the Appellate Authority shall proceed to hear the petitioners' appeal on merits. In such event, (i.e. upon the petitioners complying with the condition of payment aforestated) the impugned appellate order dated July 23, 2025 shall be of no effect and shall be treated as having been set aside.
6. 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 the petitioners.

7. WPA 24518 of 2025 stands disposed of with the above observations.
8. 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.)