23.12.2025
Ct. no.551
Sl.32
Samarpita

W.P.A. 24641 of 2025

SR PROJECTS
VS
THE COMMISSIONER OF STATE TAX,
DIRECTORATE OF COMMERCIAL TAXES

Mr.DebasishGhosh,
Mr.ParthaSen
… for the petitioner
Mr. Swapan Kumar Dutta,
Mr. TanayChakraborty,
Mr. SaptakSanyal,
Ms. Sumita Shaw
… for the State

1. This writ application layschallengeto an order dated August30, 2024, passed by the appellate authority under Section 107 of the WBGST Act, 2017/CGST Act, 2017 (hereafter the said Act of 2017) whereby, the petitioner's appeal against an order dated November 21, 2023 passed under Section 73, of the said Act of 2017, has been dismissed on the ground of delay.
2. Mr. DebasishGhosh, learned advocate appearing for the petitioner takes this Court through the application for condonation of delay filed before the appellate authority (at page 29 to 32 of the writ petition) and submits that the petitioner could not file the appeal in time inasmuch as the petitioner was seriously indisposed during the relevant period when the appeal was statutorily required to be filed.
3. It is noticed to that the appellate authority has not disbelieved the ground of the petitioner's illness, but has

still refused to condone the delay occasioned by the petitioner in preferring the appeal.

4. The delay occasioned by the petitioner is marginal. Since the petitioner has made out a case of the petitioner's illness during the period, when the appeal was required to be filed in terms of the relevant provisions of the statute, it cannot be said that the petitioner was grossly negligent in pursuing his cause. In such view of the matter, the marginal delay occasioned by the petitioner in preferring the appeal before the appellate authority is condoned.The order impugned dated August 30, 2024 is set aside, and the appeal is restored to the file of the appellate authority for fresh consideration on merits.
5. It is submitted by Mr. Ghosh that after dismissal of the petitioner's appeal, the petitioner's bank account has been attached by the respondent/GST Authorities on the strength of the adjudication order dated November 21, 2023 which was affirmed by the order impugned herein.
6. Since it is not in dispute that the petitioner has put in the statutory pre-deposit and since the petitioner's appeal is now being restored by this order, the attachment of the petitioner's account made on the strength of order dated November 21, 2023 shall be lifted.
7. With the aforesaid observation, the writ petition being **WPA 24641 of 2025** is disposed of.

(Om Narayan Rai, J.)