IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Appellate Side

Ct.551 **24.12.25**
Item No.20 Sws.M

WPA 24954 of 2025

Debapriya Chatterjee
Vs
The State of West Bengal & Ors.

Mr. Himangshu Kumar Ray
Mr. Subhasis Podder
Mr. Gaurav Chakraborty
...for the petitioner

Mr. S.K. Dutta
Mr. Tanmoy Chakraborty
Mr. Saptak Sanyal
...for the State

1. This writ petition assails an order dated October 17, 2025 passed by the appellate authority under Section 107 of the WBGST Act, 2017/ CGST Act, 2017 whereby the petitioner's appeal against an adjudication order dated January 18, 2024 has been dismissed on the ground of delay.
2. Mr. Ray, learned advocate appearing for the petitioner has taken this Court through an application for condonation of delay filed before the appellate authority (at pages 94 to 95 of the writ petition) and has submitted that the petitioner being a senior citizen could not keep track of the notice issued to the petitioner in respect of the proceedings and the order passed thereon.
3. It is submitted by Mr. Ray that on the strength of the adjudication order dated January 18, 2024, the

respondents/GST authorities have proceeded to attach the bank account of the petitioner.

4. It is submitted that the said notices and orders were uploaded on the GST Portal under the "Additional Notices and Orders" tab. However, it is noticed that such submission was not made before the appellate authority.
5. The appellate authority has dismissed the petitioner's appeal upon being dissatisfied with the reasons cited by the petitioner.
6. It is noticed that the petitioner has annexed screen shot of the relevant portal at pages 83 and 68 of the writ petition to demonstrate that the notices and orders were indeed uploaded on the GST Portal under the heading "Additional Notices and Orders" tab.
7. However, there is no other explanation given by the petitioner to substantiate as to why the petitioner could not keep track of the e-mail issued to the petitioner, excepting that the petitioner being a senior citizen is not technologically skilled, that he had to depend on the tax consultant for such purpose and that she had furnished an e-mail id of a third person.
8. Having regard to the fact that the petitioner is an individual and a senior citizen and that the petitioner has been relying on the tax consultant for

the purpose of his GST related affairs, this Court deems it fit to give an opportunity to the petitioner to press his appeal before the appellate authority on merits upon putting the petitioner on terms.

9. In such view of the matter, if the petitioner pays a sum of Rs.15,000/- to the High Court Legal Services Committee within a period of three weeks from date and furnishes proof of such payment before the appellate authority, the appellate authority shall proceed to hear the petitioner's appeal on merits. In such case, the order impugned dated October 17, 2025 passed by the appellate authority shall be of no effect and shall be treated as having been set aside.

10. In case petitioner fails to make payment in terms of this order, this order shall not enure to the benefit of the petitioner.

11. It is clarified that if the petitioner abides by the conditions imposed in this writ petition and makes payment of the sum of Rs.15,000/- to the High Court Legal Services Committee, as aforesaid, then the petitioner's appeal would be restored and in such a situation, the attachment of the petitioner's bank account shall be lifted.

12. With the above observations, WPA 24954 of 2025 stands disposed of.

13. Urgent photostat certified copy of this order, if applied for, be supplied to the parties on urgent basis after completion of necessary formalities.

(Om Narayan Rai , J.)