

13 **01.12.
2025**

Ct. No.
551

Ab

WPA 26527 of 2025

**Sri Hara Prasad Das
Vs.
State of West Bengal and others.**

Ms. Bulbuli Basu.

... for the petitioner.

**Mr. S. K. Dutta,
Mr. Tanoy Chakraborty,
Mr. Debraj Sahu,
Mr. Saptak Sanyal.**

... for the State.

1. This writ petition is directed against an order dated November 12, 2025 passed by the appellate authority under Section 107 of the WBGST Act, 2017/CGST Act, 2017 (in short 'said Act of 2017') whereby the petitioner's appeal against an order dated August 16, 2024 passed under Section 73 of the said Act of 2017 has been dismissed on the ground of delay.
2. Learned Advocate appearing on behalf of the petitioner has drawn the attention of this Court to the application for condonation of delay filed before the appellate authority, which is appearing at pages 44 to 46 of the writ petition, and has submitted that the appeal was filed belatedly for the reasons beyond the control of the petitioner. The application for condonation of delay reveals that papers pertaining to the appeal were handed up to a learned Advocate, and that "*concerned Advocate*

delayed the process on the ground of his sickness and ultimately passed away on 14.01.2025”.

3. It is also averred in the said application for condonation of delay that the petitioner himself was pre-occupied with the treatment of his elder brother, who also passed away in January 2025. It has also been mentioned that despite best efforts the petitioner could not collect the papers and documents from the office of the learned Advocate and he ultimately got back the same only on July 10, 2025.
4. The appellate authority has evidently considered only the factum of the petitioner's busyness in attending to his elder brother and has on such ground alone refused to condone the delay stating that the explanation was not sufficient since the appeal was filed belatedly on July 12, 2025.
5. If it is the petitioner's case that the learned Advocate to whom the petitioner had handed up the papers had delayed filing of the appeal and the said learned Advocate had himself passed away, and that it took time for the petitioner to collect the documents from the chamber of the said learned Advocate, then the delay occasioned by the petitioner in not being able to file the appeal within the time prescribed can still be considered to be sufficiently explained. It is not uncommon that

once a learned Advocate engaged in a matter, expires, it would take some time for the petitioner to engage another Advocate and get the appeal filed.

6. Since the application for condonation of delay filed by the petitioner has not been considered in the right earnest, the order dated November 12, 2025 passed by the appellate authority is set aside. The matter is remanded to the file of the appellate authority for considering the petitioner's application for condonation of delay afresh.
7. The petitioner hands up a copy of letter dated July 10, 2025 issued by the Axis Bank Limited and submits that upon the Assistant Commissioner of Revenue issuing a notice dated July 9, 2025 to the petitioner's bank i.e. Axis Bank, the Bank has marked a lien on Rs.49,90,666/- (rupees forty nine lakh ninety thousand six hundred and sixty six only) in the petitioner's account.
8. Since the appellate order dated November 12, 2025 has been set aside and the appeal has been revived and the petitioner has already put in the amount required to be deposited in terms of Section 107(6) of the said Act of 2017 therefore in terms of the provisions of Section 107(7) of the said Act of 2017, recovery of the balance sum would be deemed to have been stayed and in such view of the matter

the State GST Authorities shall lift the attachment/garnishee order made if any, in respect of the petitioner's bank account, on the strength of the adjudication order/demand dated August 16, 2024 which was confirmed by the order impugned whereby the petitioner's appeal was rejected.

9. Needless to mention that the respondents WBGST authorities will next be guided by the decision taken by the appellate authority on the petitioner's appeal which stands revived by this order.

10. WPA 26527 of 2025 stand disposed of.

11. Urgent Photostat certified copy of this order, if applied for, be given to the parties on priority basis.

(Om Narayan Rai, J.)