**77.** **19.05.2025**
**(M/L)** **Court No.05.**

(Pritam)

**WPA 27182 of 2024**

**Snehasish Paul**

**-Vs.-**

**Assistant Commissioner of State Tax, Balurghat Charge & Ors.**

Mr. A. Ray, Ld. G.P.,
Mr. T. M. Siddiqui, Ld. A.G.P.,
Mr. N. Chatterjee,
Mr. T. Chakraborty,
Mr. S. Sanyal.
...for the State.

Mr. Debasish Basu,
Mr. Arun Bandopadhyay.
....for the UoI.

1. Challenging the order dated September 30, 2024 passed under Section 107 of the WBGST/CGST Act, 2017 (hereinafter referred to as the "said Act") in respect of the tax period 2018-2019, rejecting the petitioner's appeal on the ground of limitation, the instant writ petition has been filed.

2. Having heard the advocates appearing for the respective parties and noting that the petitioner has a statutory remedy in the form of an appeal before the Appellate Tribunal, which is yet to be constituted, ordinarily I would have decided the writ petition on merit. However, considering the fact that an Adjudicating Authority had decided the matter *ex parte* and that the Appellate Authority is far more equipped to access the records and the files from the portal than this court, I am of the view that it would be

appropriate and proper and in the interest of justice to remand the matter back to the Appellate Authority for an adjudication on merits, especially when the petitioner had sufficient cause for not being able to file the appeal within the time prescribed and the order of rejection appears to be arbitrary to say the least.

3. In view thereof, while setting aside the order dated September 30, 2024, I remand the matter back to the Appellate Authority for a decision on merits.

4. With the aforesaid observations, the instant writ petition being WPA 27182 of 2024 is disposed of. There shall be no order as to costs.

5. Consequently the demand raised by the respondents in the form of APL-04 in furtherance of the order dated September 30, 2024 also stands set aside.

**(Raja Basu Chowdhury, J.)**