

WPA 29030 of 2024

**Shri Pranab Kumar Paul
Vs.
The State of West Bengal & Ors.**

Mr. Phatick Chandra Das

... .. for the petitioner

Mr. A. Ray

Mr. Md. T. M. Siddiqui

Mr. T. Chakraborty

Mr. S. Sanyal

Mr. D. Sahu

... ..for the State

Mr. Kaushik Dey

Mr. Abhradip Maity

Mr. A. Raha

... .. for the CGST Authority

1. Learned counsel appearing for the petitioner submits that the petitioner filed an appeal on 24th May, 2025 without an application for condonation of delay for a delay of around 30 days in filing the appeal and prays leave for quashing of the order dated 21st August, 2024 and to prefer an application for condonation of delay before the appellate authority.

2. Learned counsel appearing for the respondent authorities are present.

3. Heard learned counsel for the parties.

4. As the petitioner is not aware of the legal procedures of GST Act, I set aside the order passed by the appellate authority dated 21st August, 2024 and direct the petitioner to file an application before the appellate authority for condonation of delay within four weeks from the date. If the application is made by the petitioner before the appellate authority within four weeks from the date it is requested by this Court that the appellate

authority shall hear the application for delay and thereafter if the delay is condoned, shall hear the matter on merit.

5. I make it clear that I have not entered the merit of the case.

6. With the above direction WPA 29030 of 2024 is disposed of.

7. There shall be no order as to costs.

8. All parties shall act on the server copy of this order duly downloaded from the official website of this Court.

(Rajarshi Bharadwaj, J.)