10 SM 29.01.2025.

WPA 29234 of 2024

Bhagwati Prasad Mundhra HUF
Vs.
Assistant Commissioner of State Tax, Strand Road, Rajakatra and China Bazar Charge & Ors.

Mr. Sandip Choraria
Mr. Sukalpa Seal
Mr. Rishav Manna
Mr. Akash Chakraborty
... for the petitioner

Mr. A. Roy
Md. T. M. Siddiqui
Mr. T. Chakraborty
Ms. Sumita Shaw
Mr. S. Sanyal
... for the state

Learned Counsel appearing for the petitioner submits that the petitioner has preferred an appeal on 20th November, 2024 against the order dated 3rd of March, 2023. After preferring an appeal along with an application for condonation of delay, the petitioner came to know about a Notification being 53 of 2023 Central Tax dated 2nd November, 2023 for settlement of disputes and the assessee of the petitioner preferred an application before the authority for settling the dispute. However, the authority has passed an order on 3rd of April, 2024 rejecting the prayer of the petitioner as the petitioner has paid only 10% of the disputed tax instead of payment of 12.5% of the disputed tax.

Learned Counsel prays for a direction upon the appellate authority to hear the matter on merit after considering the application for condonation of delay.

Learned Counsel appearing for the respondent authorities are present.

As the petitioner prays for only hearing of the appeal on merit after considering the application for condonation of delay, I quash the order dated 3rd of April, 2024 passed in Form GST APL-02 and request the appellate authority to consider the appeal of the petitioner on merit after considering the application for condonation of delay.

Accordingly, the writ petition being WPA 29234 of 2024 is disposed of.

There shall be no order as to costs.

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

(Rajarshi Bharadwaj, J.)