15 SM 10.02.2025.

WPA 30055 of 2024

M/s. TKM Global Logistics Limited
Vs
Union of India & Ors.

Ms. Udita Saraf
... for the petitioner
Mr. A. Roy
Md. T. M. Siddiqui
Mr. T. Chakraborty
Ms. S. Shaw
Mr. S. Sanyal
... for the state
Mr. Debasish Chaudhury
Mr. Prithu Dudhoria
... for the union of India

Learned Counsel appearing for the petitioner submits that if 30 days time is granted to the petitioner, the petitioner wishes to prefer an appeal before the appellate authority under Section 107 of the GST Act.

Learned Counsel appearing for the respondent authorities are present.

Under the peculiar facts and circumstances of this case, the petitioner wishes to prefer an appeal from the adjudication order dated 19th April, 2024, this Court condones the delay of eight months in preferring an appeal and allows the petitioner to file an appeal within 30 days from date in accordance with law and after the payment of pre-deposit.

The respondent appellate authorities are requested to consider the matter on merit. Considering the facts and circumstances of this case, I make it clear that if the appeal is filed after 30 days from date, the respondent authorities shall accordingly take necessary steps.

With the above observations and directions, the writ petition is disposed of.

There shall be no order as to costs.

All parties shall act in terms of the copy of the order downloaded from the official website of this Court.

(Rajarshi Bharadwaj, J.)