16 10.02.2025.
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WPA 30059 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. N. Chatterjee
Mr. S. Sanyal
Mr. D. Sahu
... for the state
Mr. Debasish Chaudhury
Mr. Prithu Dudhoria
... for the union of India

Learned Counsel appearing for the petitioner submits that 30 days time be granted to the petitioner as 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.

Considering the facts and peculiarities of this case and as the petitioner wishes to prefer an appeal from the adjudication order dated 18th December, 2023 this Court condones the delay of eight months in preferring an appeal and allow the petitioner to file an appeal under Section 107 of the GST Act 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.

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.)