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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 30780 of 2024

M/s. N K Agro Exports (India) Private Limited
Versus
Union of India & Ors.

Mr. Bharat Raichandani
Mr. Victor Chatterjee
Mr. Barnamoy Basak
... For the petitioner.

Mr. Debasish Choudhuri
Mr. Proteek Debnath
... For Union of India.

Mr. Anirban Ray, Ld. GP
Mr. T. M. Siddiqui, Sr. Advocate,
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal
... For the State

1. The petitioner would submit that with the assistance rendered by the good office of the learned Additional Government Pleader, Mr. Siddiqui, the petitioner could ultimately file the appeal under Section 107 of the West Bengal/Central Goods and Services Tax Act, 2017 on 21st February, 2025.
2. Taking note of the peculiar circumstances of the case and the fact that the petitioner was prevented from filing of the appeal in normal course and could only be able to file the appeal on 21st February, 2025, I am of the view that the appellate authority having regard to the peculiar facts of the case noted hereinabove, shall hear out and dispose of the appeal on merits subject to

compliance of other formalities by the petitioner.

3. It is expected that the appellate authority shall dispose of the proceedings pending before him within a period of 8 weeks from the date of communication of this order.
4. It is made clear that this Court has not considered or decided the validity or the legality of the order passed under Section 129(3) of the said Act dated 11th July, 2024.
5. With the above observations and directions, the writ petition is disposed of.

Urgent Photostat certified copy of this order, if applied for, be made available to the parties upon compliance with the requisite formalities.

(Raja Basu Chowdhury, J.)