Dd 25-26 **21.11.2025**

IN THE HIGH COURT AT CALCUTTA
CIRCUIT BENCH AT JALPAIGURI

MAT/16/2025
VSN INFRATECH PRIVATE LIMITED AND ANR VS
THE UNION OF INDIA AND ORS
WITH
WPA/83/2025
VSN INFRATECH PRIVATE LIMITED AND ANR VS
THE UNION OF INDIA AND ORS

Mr. Himangshu Kr. Ray, (VC)
Mr. Abhilash Mittal, Advocate
… … For the Appellants

Mr. Subir Kumar Saha,
Mr. Pradip Sarkar, Advocate
… … For the State

1. Appeal is directed against order dated January 21, 2025 passed in WPA 83 of 2025.
2. Appellants before us, sought to prefer an appeal before the Appellate Authority under the provisions of the Goods and Services Tax Act, 2017. Appeal was barred by limitation. Appeal was accompanied by an application for condonation of delay.
3. Request for condonation of delay was considered by the Tribunal and rejected by an order dated September 23, 2024.
4. Rejection order dated September 23, 2024 by the Appellate Authority was assailed by the appellants by way of the writ petition in which the impugned order was passed.
5. Before the learned Single Judge, it was contended that, **[2024] 159 taxmann.com**

259 (Calcutta) [S.K. Chakraborty & Sons v. Union of India] still holds the field although, there is a stay of the same by the Hon'ble Supreme Court.

6. We find from the records that the application under Section 5 of the Limitation Act, 1963 was set aside and decided by the Appellate Authority on merits. Appellate Authority did not say that Section 5 of the Limitation Act, 1963 does not apply.
7. Learned Single Judge in the impugned order holds that, the issues raised in the writ petition may be decided after exchange of affidavits.
8. We do not find any ground to interfere with the impugned order.
9. Significantly, the appellant did not take any steps for the purpose of pursuing with the hearing of the writ petition although, there was no stay granted by the appeal Court.
10. MAT/16/2025 along with CAN 1 of 2025 are **disposed of** without any order as to costs. Interim order stands vacated.

(Debangsu Basak, J.)

(Md. Shabbar Rashidi, J.)