

JPD-7
Ct. No. 01
19.08.2025
AKG

CALCUTTA HIGH COURT
In The Circuit Bench at Jalpaiguri
Appellate Side

MAT 37 of 2024

State of West Bengal & Ors.
Vs.
Jaskaran Lunawat

Mr. Momenur Rahaman,
Mr. Sumit Kumar

... for the Appellant

Let affidavit of service filed by the
appellant be kept with the records.

The writ petitioner/respondent is not
represented at the time of hearing.

The writ petitioner approached the learned
Single Judge by filing a writ petition challenging
an order passed in appeal under Section 107 of
the West Bengal Goods and Services Tax Act,
2017. The learned Judge disposed of the writ
petition with the following direction:

**“In view thereof, this Court is of
the considered view that the following
order will protect the interest of the
petitioner as well as the Revenue.**

**WPA 1877 of 2023 is disposed of
by passing the following orders- (a) the
period of filing the appeal by the
petitioner will stand extended as
indicated in Clause 4.2 of the Circular**

dated 18th March 2020; (b) the order impugned in this writ petition shall not be given effect to until two weeks after the period prescribed for filing an appeal as under Clause 4.2 of the Circular dated 18th March 2020 is over.

It is, however, made clear that the petitioner will be at liberty to raise all contentions which have been raised in this writ petition before the Appellate Tribunal.”

The State has preferred the present appeal, assailing the order of the learned Single Judge, on the ground that, in disposing of the writ petition, the learned Judge failed to consider the provisions of Section 112(8)(b) of the West Bengal Goods and Services Tax Act, 2017. This provision mandates that an appellant is required to make a pre-deposit as a condition precedent to maintain an appeal before the Appellate Tribunal constituted under Section 109 of the said Act.

A plain reading of the impugned order reveals that, although the issue of pre-deposit was raised and argued by the respective parties, the learned Single Judge did not adjudicate upon the same. The learned Judge merely extended the period of limitation and stayed the operation of the order passed in appeal under Section 107 of the Act, albeit for a limited period.

It is well settled that the right to appeal is a statutory right, and such a right may be made subject to conditions imposed by the statute itself. Where the statute stipulates pre-deposit as a mandatory requirement for the maintainability of an appeal, such a condition must be complied with.

In light of the above clarification, the appeal stands disposed of.

MAT 37 of 2024 is accordingly disposed of.

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

(Partha Sarathi Chatterjee, J.)

(Kausik Chanda, J.)