

Item no.68
11.08.2025
Saswata
Ct.2

**Calcutta High Court
In the Circuit Bench at Jalpaiguri
Appellate Jurisdiction**

WPA 1065 of 2025

**Debabrata Das
-versus
The State of West Bengal & Ors.**

Mr. Prosenjit Das
Ms. Khusi Kundu

...For the Petitioner

Mr. Subir Kumar Saha, AGP
Mr. Momenur Rahman

...For the State.

1. Affidavit of service filed in Court today is retained with the record.
2. Challenging the order dated 20th May 2024 passed by the appellate authority under Section 107 of the WBGST / CGST Act, 2017 (hereinafter referred to as the "said Act") rejecting the appeal on the ground of delay of one day in preferring the appeal, the instant writ petition has been filed.
3. Having heard the learned advocates appearing for the respective parties, I find that the petitioner despite being called upon to show the grounds on which the delay could be condoned, the petitioner did not turn up before the appellate authority. On such ground, the order passed by the appellate authority cannot be faulted. However, considering the prayer made by the petitioner and the fact that the appellate tribunal is yet to be constituted and noting that ordinarily the records of the case are available on the portal which are accessible by the

appellate authority, and it would be far more convenient for the appellate authority to dispose of the appeal on merits, I propose and do hereby remand the matter back to the appellate authority subject to payment of Rs.10,000/- (Rupees Ten Thousand only) to be paid by the petitioner to the respondents.

4. In the event, the aforesaid payment is made within two weeks from date, the appellate authority shall hear out and dispose of the aforesaid appeal on merits. The aforesaid payment shall be construed as an additional pre deposit which shall be adjusted against the demand of the respondents subject to the outcome of the appeal. The order dated 20th May 2024 is accordingly set aside.
5. The writ petition is, thus, dispose of.
6. All parties shall act on the basis of the server copy of this order duly downloaded from this Court's official website.

(Raja Basu Chowdhury, J.)