JPD-21
Ct. No. 01
18.08.2025
AKG

CALCUTTA HIGH COURT
In The Circuit Bench at Jalpaiguri
Appellate Side

MAT 61 of 2025
With
CAN 1 of 2025

Jagannath Saha
Vs.
The State of West Bengal & Ors.

Mr. Himangshu Kumar Roy,
Mr. Abhilash Mittal
… for the Appellant

Mr. Joyjit Choudhury,
Mr. Pritam Das,
Ms. Rima Sarkar
…..for the State

The petitioner challenges an order dated July 22, 2025, passed by a learned Judge of this Court.

Before the learned Judge, the petitioner had assailed an ex parte assessment order dated December 30, 2023.

In light of the alternative remedy available under Section 107 of the West Bengal Goods and Services Tax Act, 2017, the learned Judge declined to entertain the writ petition. However, liberty was granted to the petitioner to prefer an appeal. The learned Judge further clarified that the petitioner would be at liberty to file an application for condonation of delay, if required, before the appellate authority.

The learned advocate appearing for the appellant expresses apprehension that the appellate authority may decline to consider the petitioner's application for condonation of delay on its merits. He further submits that, as a matter of regular practice, the concerned GST authority does not entertain time-barred appeals by allowing applications seeking condonation of delay.

This Court, however, cannot interfere with the order of the learned Judge solely on the basis of such apprehension. When the learned Judge granted liberty to the petitioner to file an application for condonation of delay, it necessarily follows that the appellate authority is required to consider such application on its merits. In the event the authority fails to comply with the directions of the learned Single Judge, it shall be open to the petitioner to seek appropriate relief in accordance with law.

With the aforesaid observations, **MAT 61 of 2025** along with **CAN 1 of 2025** is dismissed.

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.)**