

05
15.12.2025
d.p.

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

W.P.A 2035 of 2025

**M/s. Regal Udyog Private Limited
-versus
The State of West Bengal & Ors.**

**Mr. Bikramaditya Ghosh,
Mr. Ved Rai,
Mr. Mayank Bhandari,
Mr. Vivek Saha.
...For the Petitioner.**

**Mr. Momenur Rahman,
Mr. Pradip Sarkar.
...For the State.**

1. Affidavit-of-service filed in Court today be taken on record.

2. The order dated 1st September, 2025 passed by the Senior Joint Commissioner of Revenue being the appellate authority, Jalpaiguri Circle dismissing the appeal preferred by the appellant, the petitioner herein, on the ground of delay is impugned in the instant writ petition.

3. Learned advocate representing the petitioner relies on the judgment delivered by the Hon'ble Division Bench of this Court in the matter of **Kajal Dutta -vs- Assistant Commissioner of State Tax, Suri Charge and others** reported in **2023 SCC Online Cal 5885; (2023) 72 GSTL 277** wherein the Court was pleased to direct the authorities to consider the appeal on merits.

4. Reliance has also been placed by the order passed by this Court on 23rd April, 2025 in **WPA 743 of 2025 (Sankar Sarkar -vs- Assistant Commissioner of Revenue, Cooch Behar Charge & Ors.)** wherein the

Court was pleased to direct the authority to decide the issue on merits.

5. It appears that in the instant case the appeal preferred by the petitioner stood dismissed only on the ground that the same was filed after 27 days of the prescribed period.

6. As this issue has already been set at rest by the Hon'ble Division Bench in the matter Kajal Dutta (supra), accordingly, the Court is inclined to set aside the impugned order dated 1st September, 2025 with a direction to condone the delay in preferring the appeal and decide the appeal on merits.

7. The appeal which stood dismissed by the appellate forum shall revive and the same shall be decided on merits in accordance with law.

8. The writ petition stands disposed of.

9. Urgent photostat certified copy of this order, if applied for, be given to the parties, upon compliance of necessary formalities.

(Amrita Sinha, J.)