IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
Appellate Side

Ct.551 **07.01.2026**
Item No.07 Sws.M

WPA 11074 of 2025

M/s. Universal Solutions
Vs
Deputy Commissioner of State Tax, Barrackpore Zone & Ors.

Mr. Akshat Agarwal
Ms. Doyel Dey
…for the petitioner

Mr. S.K. Dutta
Mr. Tanmoy Chakraborty
Mr. Saptak Sanyal
…for the State

1. Affidavit of service filed in Court today is taken on record.
2. This writ petition assails an order dated November 20, 2024 passed by the appellate authority under Section 107 of the WBGST Act, 2017/CGST Act, 2017 whereby the petitioner's appeal against an order dated April 3, 2024 passed under Section 73 of the said Act of 2017 has been dismissed on the ground of delay.
3. Learned advocate appearing for the petitioner has placed before this Court the medical documents annexed as annexure 'P-6' at pages 41 to 51 of the writ petition and he submits that an employee of the petitioner who was also the petitioner's authorized representative responsible for handling GST matters as well as making arrangements for filing the appeal,

was seriously ill during the period when the appeal was required to be filed in terms of the statute.

4. The appellate authority has dismissed the petitioner's appeal on the ground that no medical certificate has been annexed with the appeal in support of the petitioner's contention that the petitioner's authorized representative was seriously ill.

5. Since the petitioner has produced the medical certificates for the first time before this Court and the same were not there before the appellate authority, the appellate order dated November 20, 2024 cannot be faulted. However, since the petitioner is in possession of medical documents and it is submitted by the petitioner that the petitioner's authorized representative was seriously ill at the relevant point of time, this Court is of the opinion that one more opportunity should be granted to the petitioner to approach the appellate authority and satisfy the appellate authority that the reasons cited by the petitioner for its failure to file the appeal within time are genuine.

6. In such view of the matter, the petitioner is granted liberty to file a fresh application for condonation of delay before the appellate authority annexing therewith all documents in support of the petitioner's contention that the petitioner's authorized representative was seriously ill. Such application shall

be filed within two weeks from date. The appellate authority shall consider such application liberally and in the right earnest and if the appellate authority is satisfied that the petitioner has been able to make out a case that the petitioner's authorized representative was ill as contended, the appellate authority shall condone the delay and hear the appeal on merits.

7. In such case, the order dated November 20, 2024 impugned herein shall be of no effect and shall be treated as having been set aside.
8. With the above observations, WPA 11074 of 2025 stands disposed of.
9. Urgent photostat certified copy of this order, if applied for, be supplied to the parties on urgent basis after completion of necessary formalities.

(Om Narayan Rai , J.)