

14.01.2026
Item No.26 (DL)
Court No.551
SR.

WPA 16173 of 2025

**Constructive Builders Private Limited & Anr.
-Vs-
The Joint Commissioner of Revenue (Appeals),
Kolkata South Circle & Ors.**

Mr. Ankit Kanodia,
Ms. Megha Agarwal,
Mr. Piyush Khaitan,
Ms. Tulika Roy

...for the petitioners.

Mr. S.K. Dutta
Mr. Tanoy Chakraborty,
Mr. Saptak Sanyal

...for the State.

1. This writ petition is directed against an order dated January 15, 2025 passed by the Appellate Authority under Section 107 of the WBGST ACT, 2017/CGST Act, 2017 (in short 'the said Act of 2017') whereby the petitioners' appeal against an order dated January 3, 2024 passed under Section 73 of the said Act of 2017 has been dismissed on the ground of delay.

2. Ms. Agarwal, learned Advocate appearing on behalf of the petitioners has taken this Court through the application for condonation of delay filed before the Appellate Authority (at page 67 of the writ petition) and submitted that the petitioners could not file the appeal in time due to the absence of the

petitioners' key personnel responsible for GST matters and managing GST Portal. It is submitted that such person was on medical leave due to serious health issues and as such the order impugned could not be promptly communicated to the management.

3. Heard Learned Advocates appearing for the respective parties and considered the materials-on-record.

4. Having gone through the appellate order, it is evident that no reasons have been assigned by the Appellate Authority for rejecting the petitioners' appeal excepting a one liner to the effect "delay in submission of appeal".

5. This Court would have condoned the delay and revived the appeal to the file of the Appellate Authority on such ground alone, however, in view of the fact that the grounds cited for condonation of delay occasioned by the petitioners in preferring the appeal are not fully satisfactory, this Court is of the view that the petitioners should be put to terms, before reviving the petitioners' appellate remedy.

6. In such view of the matter, if the petitioners pay a sum of Rs.10,000/- (Rupees Ten Thousand Only) to the High Court Legal Services Committee within a period of two weeks from date and furnish proof thereof before the

Appellate Authority, the delay occasioned by the petitioners in preferring the appeal shall stand condoned and the Appellate Authority shall proceed to hear the petitioners' appeal on merit. In such event, the appellate order impugned dated January 15, 2025 shall be of no effect and shall be treated as having been set aside.

7. It is clarified that if the petitioners fail to comply with the conditions mentioned in this order, this order shall not enure to the benefit of the petitioners.

8. WPA 16173 of 2025 stands disposed of with the aforesaid observations.

9. Urgent photostat certified copy of this order, if applied for, be supplied to the parties subject to compliance with all requisite formalities.

(Om Narayan Rai, J.)