

23.02.2026
Item No.34 (DL)
Court No.551
A.J.

**IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION**

W.P.A. 27192 of 2025

**M/s. Auto World
-Vs-
Assistant Commissioner of
Revenue, Barasat Charge & Ors.**

Mr. Akshat Agarwal,
Ms. Doyel Dey.

...for the petitioner.

Ms. Sumita Shaw,
Mr. Saptak Sanyal.

...for the State.

1. Leave is granted to the learned Advocate-on-record for the petitioner to amend the cause title of the writ petition as prayed for.

2. This writ petition is directed against an order dated September 11, 2025 passed by the Appellate Authority under Section 107 of the WBGST Act, 2017/ CGST Act, 2017 (hereafter the said Act of 2017) whereby the petitioner's appeal against an order dated February 25, 2025 passed under Section 73 of the said Act of 2017 has been dismissed on the ground of delay.

3. The petitioner approached the Appellate Authority after the period of three months but within the condonable period of one month available thereafter to the petitioner in terms of Section 107 of the said Act of 2017.

4. Learned Advocate appearing for the petitioner has taken this Court through the reply to the notice to show cause issued by the Appellate Authority for delayed filing of the appeal and has sought to demonstrate that the petitioner could not prefer the appeal within the time stipulated therefor since there was a change in the petitioner's management team and the petitioner was unable to find a proper consultant who could secure due compliance with the procedural requirements.

5. Such explanation of the petitioner has not found favour with the Appellate Authority.

6. Mr. Sanyal, learned Advocate appearing for the respondents contends that the order impugned is valid and should not be interfered with.

7. Heard learned Advocates appearing for the respective parties and considered the material-on-record.

8. The appellate order impugned has simply scotched the petitioner's explanation as regards delay occasioned in filing appeal before the Appellate Authority without assigning any reason as to why the petitioner's explanation is not fit to be believed. The petitioner's approach to the Appellate Authority was not inordinately delayed and was within the condonable limit.

10. Since the order impugned does not cite any reason as to why the petitioner's explanation should be disbelieved, therefore the same is unable to withstand scrutiny by this Court.

11. That apart, if the petitioner's appeal is not allowed to be entertained by the Appellate Authority, even upon it being filed within the condonable period, the petitioner would be losing one important fact finding forum.

12. For all the reasons aforesaid, the order impugned dated September 11, 2025 stands set aside. The delay occasioned in filing the appeal is condoned and the appeal filed by the petitioner is directed to be heard by the Appellate Authority on merits.

13. It is clarified that this Court has not gone into the merits of the petitioner's case and all points are left open to be urged by the petitioner before the Appellate Authority and to be decided by the Appellate Authority in accordance with law.

14. With the aforesaid observations W.P.A. 27192 of 2025 stands disposed of. There shall be no order as to costs.

15. 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.)