

05.01.2026  
Item No.51 (ML)  
Court No.551  
AJ.

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

**W.P.A. 29212 of 2025**

**Bhaskar Banerjee**

**-Vs-**

**The State of West Bengal & Ors.**

Mr. Himangshu Kumar Ray,  
Mr. Subhasis Poddar,  
Ms. Sayantika Dutta,  
Mr. Gourav Chakraborty,  
Mr. Animitra Roy,  
Mr. Anish Mondal.

.....for the petitioner.

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

.....for the State.

1. Affidavit of service filed on behalf of the petitioner be kept with the record.

2. This writ petition is directed against an order dated February 16, 2024 passed by the Appellate Authority under Section 106 of the WBGST ACT, 2017/CGST Act, 2017 (in short 'the said Act of 2017') whereby the petitioner's appeal against an order dated July 26, 2023 passed under Section 73 of the said Act of 2017 has been dismissed on the ground of delay.

3. Mr. Ray, learned Advocate appearing on behalf of the petitioner has taken this Court through the relevant portion of the appeal and submits that the petitioner did not have knowledge of the notice to show cause as well as the order impugned inasmuch as the same were

served on the petitioner by uploading the same on the GST Portal under the “Additional Notice and Orders” Tab. It is submitted that the petitioner got knowledge of the order only upon receiving a message from the petitioner’s bank as regards attachment of the petitioner’s bank account.

4. Mr. Ray submits that by the time the petitioner filed the appeal before the Appellate Authority, the petitioner had incurred a delay of eight days beyond the condonable period.

5. Heard learned Advocates appearing for the respective parties and considered the materials-on-record.

6. Having perused the reasons cited by the petitioner in the appeal filed before the Appellate Authority and in paragraphs 14 & 15 of the writ petition, it appears that the petitioner cannot said to be grossly negligent in pursuing his cause. Since the delay occasioned by the petitioner is marginal and considering the fact that if the petitioner is not allowed to press his appeal on merits before the Appellate Authority, the petitioner would be losing an important forum of appeal, this Court is of the view that the marginal delay occasioned by the petitioner in preferring the appeal before the Appellate Authority should be condoned. Accordingly,

delay in preferring the appeal before the Appellate Authority is condoned and the order dated February 16, 2024 passed by the Appellate Authority, which has been impugned in the present writ petition, is set aside. The appeal filed by the petitioner before the Appellate Authority is revived and restored to file. The Appellate Authority shall now consider the petitioner's appeal on merits and decide the same in accordance with law.

7. Since the appellate order dated February 16, 2024 impugned in the writ petition has been set aside and the petitioner's appeal has been restored, any attachment of the petitioner's bank account on the strength of the adjudication order dated July 26, 2023 which had been affirmed by the appellate order impugned herein shall stand lifted in terms of the provisions of Section 107(8) of the said Act of 2017.

8. WPA 29212 of 2025 stands disposed of without any order as to costs.

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.)**