

**WPA 17530 OF 2022**

**10.08.2022**

Sl no. 21

Ct no. 2

P.M.

**Usha Gupta, Proprietor of UR Enterprises.**

**- Vs -**

**The Assistant Commissioner of State Tax,  
Shyambazar Charge, Govt. of West Bengal & Ors.**

Mr. Ankit Kanodia,,  
Ms. Megha Agarwal,  
Mr. Jitesh Sah

... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader  
Mr. S. Mukherjee,  
Mr. D. Ghosh,  
Mr. D. Sahu

.... For the State

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 28<sup>th</sup> July, 2022 passed by the appellate authority being Senior Joint Commissioner of WBGST in Appeal as appears at page 37 of the writ petition which was filed against the adjudication order dated 18<sup>th</sup> March, 2020. On perusal of the adjudication summary of the order dated 18<sup>th</sup> March, 2020 I find that the same does not contain any reason and it is the specific allegation of the petitioner that no full text of the order along with summary order was furnished to the petitioner at any point of time and on perusal of the impugned order of the appellate authority I find that it is a one line order dismissing the appeal of the petitioner on

the ground of delay in submission of the appeal in question.

Petitioner further submits that it is the case of the petitioner that in support of its contention of delay in filing the appeal that the petitioner came to know the summary order dated 18<sup>th</sup> March, 2020 only when its bank account was debited on 28<sup>th</sup> July, 2022 and further in explaining the delay in filing the appeal in question petitioner submits that it is protected by the order of the Supreme Court on major part of the delay which occurred during the Covid-19.

Considering the submission of the parties and facts as appears from record that the summary order dated 18<sup>th</sup> March, 2020 is one line order without containing any detailed supporting reason and that the order of the appellate authority is also one line order dismissing the appeal of the petitioner on the ground of delay in filing the appeal without going into the merit of the appeal, I am inclined to dispose of this writ petition being WPA 17530 of 2022 by setting aside the impugned order of the appellate authority dated 28<sup>th</sup> July, 2022 and remanding the matter back to the appellate authority concerned to pass a fresh speaking order in accordance with law on merit

of the said appeal without insisting on the issue of limitation, within a period of eight weeks from the date of communication of this order without granting any unnecessary adjournment to the petitioner.

It is needless to mention that at the time of disposal of the appeal in question petitioner or its authorized representative shall be given opportunity of personal hearing.

Petitioner is further granted liberty to make appropriate application in accordance with law for refund of the amount which has been collected in excess of the pre-deposit, before the authority concerned which shall be considered by them in accordance with law.

**(Md. Nizamuddin, J.)**