

WPA 23387 of 2025

17.12.25
Sl-24
Ct.551
(S.R.)

**Ramaa Engineering & Anr.
v.
The State of West Bengal & Ors.**

Mr. Himangshu Kumar Ray
Mr. Subhasis Podder
Mr. Gourav Chakraborty
Mr. Animitra Roy
Mr. Piyas Choudhury ... for the petitioner.

Mr. Tanoy Chakraborty
Ms. Sumita Shaw
Mr. Saptak Sanyal ... for the State.

1. Affidavit of service as filed today on behalf of the petitioner is taken on record.
2. This writ petition assails an order dated July 28, 2025 passed by the appellate authority under Section 107 of the WBGST Act, 2017/CGST Act, 2017 (hereinafter referred to as the 'said Act of 2017') whereby the petitioners' appeal against an order dated June 20, 2024 passed under Section 73 of the said Act of 2017 has been dismissed on the ground of delay.
3. Mr. Ray, learned advocate appearing for the petitioners takes this Court through the application for condonation of delay filed before the appellate authority (at pages 81 to 84 of the writ petition) and submits that the appeal could not be presented before the appellate authority within the statutory

period of limitation, since the petitioner no.2 was indisposed. Medical document in support of such contention has also been annexed as Annexure P-7 at page 86 of the writ petition.

4. It is noticed that the appellate authority has noted the ground of illness of the petitioner no.2 and has also noticed the document annexed in support thereof but has rejected the petitioners' appeal on the ground of delay. The appellate authority has, however, not disbelieved the petitioners' case that the petitioner no.2 was ill.
5. The petitioner no. 1 is a partnership firm. It is submitted by Mr. Ray that the said firm is constituted by the petitioner no.2 and his wife. If the petitioner no.2 who is one of the partners of the firm was unwell and the other partner being the wife of the petitioner no.2 could not file the appeal before the appellate authority due to the illness of the petitioner no.2, it cannot be said that the petitioners were grossly negligent in pursuing their cause more so when there is a marginal delay in preferring the appeal before the appellate authority.
6. In such view of the matter, particularly when the appellate authority has not disbelieved the factum of the illness of the petitioner no.2, the appellate authority should have condoned the delay

occasioned by the petitioners in preferring the appeal.

7. Accordingly, the appellate order impugned dated July 28, 2025 is set aside and the delay occasioned by the petitioners in preferring the appeal before the appellate authority is condoned.
8. The appeal of the petitioners stands restored to the file of the appellate authority. The appellate authority shall now consider and dispose of the petitioners' appeal on merits.
9. With the aforesaid observations WPA 23387 of 2025 stands disposed of.
10. There shall, however, be no order as to costs.
11. Urgent certified photocopy of this order, if applied for, be supplied as expeditiously as possible.

(Om Narayan Rai, J.)