07
06.10.2026
Court No. 10
AGM

In The High Court At Calcutta
Constitutional Writ Jurisdiction
Appellate Side

W.P.A. 6010 of 2026

Meghnath Kapri
-versus
State of West Bengal & Ors

Mr. Pramit Bag.
Mr. Rittick Chowdhury.
Mr. Sumit Biswas.
Mr. Aurin Chakraborty.
Ms. Rajashree Bhowmick.
...For the Petitioner.

Mr. Bijitesh Mukherjee.
... For the State respondents.

1. The Learned Advocate appearing on behalf of the petitioner submits that he does not wish to press the present Writ Petition on merits and seeks liberty to pursue the appropriate statutory remedy as provided under law.

2. It is further submitted that the petitioner also seeks relief in terms of prayer “G” and “D” of the Writ Petition for condoning the delay in preferring an appeal before the Appellate Authority under Section 107 of the Central Goods and Services Tax Act, 2017/ West Bengal Goods Services Tax Act, 2017.

3. The Learned Advocate draws the attention of this Court to the relevant paragraph Nos. 48, 49

and 50 of the Writ Petition to demonstrate the sufficient cause for the delay in preferring the appeal before the First Appellate Authority.

4. The petitioner, therefore, prays for condonation of the delay to prefer an appeal before the First Appellate Authority under Section 107 of the CGST Act, 2017 / WBGST Act, 2017.

5. The State respondent remains unrepresented in Court today. However, Mr. Bijitesh Mukherjee, the Learned Advocate is engaged to appear in the matter on behalf of the State respondent. His appearance may be regularised from the Office of the Learned Government Pleader.

6. Having heard the parties and upon perusing the materials available on records this Court is of the considered view that although there is a delay of about two years for preferring the appeal, the petitioner has made out a substantial and arguable case on merits in the present Writ Petition which warrants an extensive hearing, failing which the interest of the petitioner shall be seriously prejudiced.

7. The petitioner has sufficiently explained the delay as set out in paragraph Nos. 48 to 50 of the Writ Petition. Such explanation appears to be satisfactory and deserves consideration. The

petitioner should not be non-suited on the ground of limitation, as a substantial question on merits has been raised which requires adjudication by the Appellate Authority. However, such condonation is required to be balanced with imposition of costs.

8. In view of the above the delay in preferring the appeal before the Appellate Authority shall be condoned upon payment of cost of Rs. 5,000/- to be deposited before the West Bengal State Legal Services authority within a period of week from the date of communication of this order. The petitioner shall file an Affidavit of Compliance before the Appellate Authority annexing the proof of payment of the cost deposited before the West Bengal State Legal Services authority.

9. Upon such deposit and being satisfied, the Appellate Authority shall entertain the appeal and hear the same on merits by passing a reasoned and speaking order in accordance with law within a period of 8 weeks from the date of filing of the Compliance Report annexing the proof of payment of the cost imposed by this Court. An opportunity of personal hearing shall be granted to the petitioner and such decision shall be communicated to the petitioner within a week thereafter.

10. With the above observations and direction the Writ Petition being WPA 6010 of 2026 is disposed of.

11. Urgent photostat certified copy of this order be supplied to the parties, if applied for, as early as possible.

(Smita Das De, J.)