

LAW WINDOW

An Initiative by: **Adv. Minakshi Jain**

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CASE No. 49 dated 24.01.2025

Particulars	Details
Name of Petitioner	M/S. Rastriya Ispat Nigam Limited
Name of Respondent	State of West Bengal & Ors.
Case No.	W. P. A 28840 of 2024
High Court	Calcutta High Court
Date of Judgement	16.01.2025
Decision	Petition allowed by matter remanded back

The petitioner is a Central Public Sector Undertaking engaged in supplying steel products and registered under GST in West Bengal. The writ petition seeks quashing of the appellate authority's order rejecting the petitioner's appeal due to a delay of **246 days** in filing.

- Fact of the case:** The petitioner carried forward CENVAT credits and transitioned them to GST via Form GST TRAN-1. A mismatch in GST returns led to a demand notice for unpaid tax. Notices were uploaded on the GST portal without standard communication, leading to the petitioner's unawareness. An ex-parte order dated August 08, 2023, confirmed the demand.
- Petitioner's Submission:** The petitioner filed an appeal on July 11, 2024, delayed due to procedural anomalies.
- Respondent Action:** The appellate authority rejected the appeal solely on the grounds of limitation without considering the merits.
- Court's Findings:** The delay in filing the appeal was adequately explained, but the appellate authority failed to consider this aspect properly. The dismissal of the application for condonation of delay was mechanical and perverse.

The appellate authority's approach contradicted the Division Bench's ruling in *S.K. Chakraborty & Sons v. Union of India* (2023), which allows condonation of delays beyond the statutory period under Section 107(4) of the CGST Act.

5. **Court's Decision:** The appellate authority's order dated September 25, 2024, was quashed as unsustainable. The Court condoned the delay and directed the appellate authority to hear and decide the appeal on merits within 12 weeks, ensuring a fair hearing.

This judgment emphasizes the importance of considering procedural fairness and natural justice in appellate proceedings.

Regards,

Minakshi Jain, Advocate

Author and founder of Law Window

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