



# Lawgics

By Nidhi, Advocate



**Judgment No.: 160**  
**Dt.: 20-07-2024**



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## Judgment Deals With

**Procedural delays do not hinder justice, especially when the petitioner has made bona-fide efforts to comply with appeal requirements, then delay in filing appeal ought to be condoned.**

<b>Section/Rule</b>	Section 107
<b>Authority</b>	Calcutta High Court
<b>Case Name</b>	Srichakra Prints Pvt. Ltd. VS The State Of West Bengal
<b>Dated</b>	09 <sup>th</sup> July, 2024
<b>Citation</b>	WPA 13226 of 2024

### Brief facts of the case:

The order dated 8<sup>th</sup> August, 2023 was passed under Section 73 of the CGST Act for the tax period July, 2017 to March, 2018 against which the petitioner had preferred the appeal.

The appeal was filed on 2<sup>nd</sup> January, 2024. Since, the appeal was filed belatedly, the petitioner had also filed an application for condonation of delay. The appellate authority, however, by an order dated 21<sup>st</sup> February, 2024 had refused to accept the explanation given by the petitioner for condonation of delay and had rejected the said appeal.

### Contention of the Petitioner:

Since the petitioner was not served with the copies of the orders, there had been confusion in identifying the orders from the portal. The lack of efficient staff also made it difficult for the petitioner to access the portal on regular basis. The same resulted in delay in preferring the appeal.

### Findings & Decision of the Court:

It was noticed that the petitioner had preferred an appeal though the same was delayed. Simultaneously, with the filing of the appeal, the petitioner had also made pre-deposit as is required for maintaining the appeal under the provisions of the CGST Act.

The aforesaid would demonstrate that there is no lack of bona fide on the part of the petitioner in preferring the appeal. Although the explanation given by the petitioner does not appear to be proper, however, for the ends of justice and taking into consideration that the petitioner had already made pre-deposit and has honest intentions, the delay in filing the appeal should be condoned.

Thus, the order dated 21<sup>st</sup> February, 2024 was set aside. The delay in preferring the appeal was condoned and the appeal was restored to its original file. The appellate authority was directed to hear out and dispose of the appeal on merits upon affording an opportunity of hearing to the petitioner.

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