AD 9.
11.09.2026
S.D.
Ct. No. 654
Bench ID
266460

In the High Court at Calcutta
Constitutional Writ Jurisdiction
Appellate Side

WPA 17366 of 2025

M/s. Basu International
Vs.
Union of India & Ors.

Mr. Tarun Chatterjee
Mr. Pratip Mukherjee
Mr. Raju Mondal
....For the petitioner
Ms. Manasi Mukherjee

...For the Respondent Nos. 1 to 3/
Union of India
Mr. Pritho Dudhoria
...For the respondent

1. Affidavit of service filed by the petitioner in Court be taken on record.
2. In the instant writ petition, the petitioner has challenged an order dated October 30, 2023 passed by the Senior Joint Commissioner of Revenue, 24 Parganas Circule & Kolkata North Circle.
3. The grievance of the petitioner is that the authority has rejected the appeal of the petitioner on the ground of delay. He submits that the order impugned would go to demonstrate that the authority concerned did

not even consider the grounds for condonation of delay as filed by the petitioner.

4. Upon perusal of the order impugned, it is found that the reason given for rejection of the condonation of delay application spelt out in the second page of the order at page 287 of the writ petition, i.e. “had the appellant been allowed to file the appeal beyond four months and had the said appeal been allowed to be accepted for consideration, the provisions of sub-section (1) and (4) of Section 107 of the Act would be reduced to a dead letter or useless lumber and would render the limitation provision as engrafted in the statute otiose.”

5. This Court is not satisfied with the reasons. In fact, no reasons are given by the authorities in the impugned order. The authorities by disposing of the appeal did not even deal with the contention of the petitioner as stated in the application for condonation of delay. He submitted that the delay of 9 (nine) days was caused after the petitioner came to know of the original order uploaded in the portal. Be that as it may, I do not find from the order impugned that the authorities have considered the

submissions made by the petitioner in the condonation of delay application.

6. Under such circumstances, the order dated October 30, 2023 passed by the Senior Joint Commissioner of Revenue, State Tax, 24 Parganas Circle and North Kolkata Circle is set aside and remanded back for fresh consideration. The authorities shall hear the petitioner on the point of limitation and pass a reasoned order in accordance with law.

7. **W.P.A. 17366 of 2025** is **disposed of** accordingly.

8. No order as to costs.

(Aryak Dutt, J.)

SUROJIT DAS Digitally signed by SUROJIT DAS
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