

Da ADSL-1 01.10.2026
(Bench ID-266460)
COURT NO. 654

In the High Court At Calcutta
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA/27193/2025

**KHANAKUL COOPERATIVE MARKETING
SOCIETY LIMITED**
VS
**DEPUTY COMMISSIONER OF STATE TAX,
SRIRAMPUR CHARGE AND ORS.**

Mr. Akshat Agarwal, Advocate
Ms. Tanima Ghosh, Advocate
... .. For the Petitioner

Mr. Manasi Mukherjee, Advocate
Mr. Bijitesh Mukherjee, Advocate
... .. For the State

1. Affidavit-of-service filed in Court be taken on record.
2. The petitioner is aggrieved by an order dated 19th September, 2025 passed by the Office of Circle Officer, Commercial Tax, Bally Circle, Howrah. By the said order, the authorities have rejected the appeal of the petitioner which was filed after a delay of more than 16 months.
3. I find from the order impugned that no reasons have been assigned for which such condonation of delay application has been rejected by the authorities.
4. Respondents are represented. Learned advocate for the respondents submits that this Court may direct the authorities to hear out the appeal on merits subject to payment of certain amounts to the department.

5. In such circumstances, the order impugned dated 19th of September, 2025 is set aside by directing the respondent authorities to hear the appeal on merits and pass a reasoned order therein. The petitioner shall make payment of Rs.1,00,000/- as pre-deposit for preferring such appeal.
6. The order to be passed by the authorities shall be passed within a period of 8 weeks from date and in default of the petitioner making payment of Rs.1,00,000/- within a period of 15 days, the impugned order shall revive.
7. With the aforesaid observations, WPA/27193/2025 is **disposed of**.

(Aryak Dutt, J.)