

**09.06.2025**  
**Court No.1**  
Item No.13  
[Milan, A.R. (Ct.)]

**CALCUTTA HIGH COURT**  
**IN THE CIRCUIT BENCH AT JALPAIGURI**

**MAT 27 of 2025**  
**With**  
**CAN 1 of 2025**

**Assistant Commissioner of Revenue (WBGST)**  
**versus**  
**Bablu Agarwal**

Mr. Subir Kumar Saha, Ld. AGP,  
Ms. Rima Sarkar

....for the Appellant

Mr. Dhiraj Lakhotia,  
Ms. Radhika Agarwal,  
Ms. Meghana Joshi,  
Ms. Khushi Kundu

....for the Respondent

Affidavit of service on behalf of the appellant filed in Court is taken on record.

The appeal arises out of an order dated 23<sup>rd</sup> September, 2024 passed in WPA 1899 of 2024. Admittedly the appeal is filed beyond the stipulated period of time as a consequence whereof the appellant being the State GST (West Bengal Goods and Services Tax) authority has filed an application being CAN 1 of 2025 for condonation of delay in filing the appeal.

The respondent (Assessee) submits that the order under appeal has been accepted and acted upon by the State GST authorities. In terms of the impugned order, refund has been made to the assessee. These facts have

not been stated in the application for condonation of delay.

After hearing the parties and considering the materials on record, we find that a valuable right has accrued in favour of assessee in objecting to the admission of appeal.

In the aforesaid facts and circumstances, let affidavit be exchanged in the application being CAN 1 of 2025 for condonation of delay.

Let affidavit-in-opposition be filed by 16<sup>th</sup> June, 2025 with an advance copy to the learned advocate for the appellant. Reply, if any, be filed by 19<sup>th</sup> June, 2025.

Let this matter appear on 20<sup>th</sup> June, 2025.

**(Arindam Mukherjee, J.)**

**(Partha Sarathi Chatterjee, J.)**