

57.  
15-11-2018  
S.D.

**W.P. 21257 (W) of 2018**

**Calcutta Ahmedabad Roadlines Private Limited  
Vs.  
State Tax Officer, Kharagpur Range & Ors.**

Mr. Arshat Agarwal  
Mr. Shovan Ghosh  
....For the Petitioner.

Mr. Abhratosh Majumder, Ld. A.A.G.,  
Mr. T.M. Siddiqui  
Mr. P. Dudhuria  
Mr. Avra Mazumder  
...For the State.

It is the contention of the petitioner that, it is not in a position to upload the appeal electronically.

Learned Advocate for the State submits that, the appeal can be filed manually also. He refers to Rule 97A and 107A of the West Bengal Goods and Services Tax Rules, 2017. The Rules of 2017 permit manual filing of appeals.

It is the contention of the petitioner that, the appellate authority is not receiving manual filing of the appeal.

Learned Advocate for the petitioner makes over the appeal papers in Court to the learned Advocate for the State.

In such circumstances, the appellate authority will consider such appeal papers as the appeal of the petitioner and will dispose of the same in accordance with law.

Learned Advocate for the State is requested to make over the appeal papers to the appellate authority as expeditiously as possible and preferably within seven days from date.

This order will not be construed to mean that, the petitioner is not required to comply with the other provisions regarding appeal including pre-deposit.

In the event, pre-deposit as required is made by the petitioner for preferring the appeal within seven days from date and in the event, the petitioner complies with other formalities of the appeal, the appellate authority is requested to consider the appeal of the petitioner to be within the period of limitation.

W.P. 21257 (W) of 2018 is disposed of without any order as to costs.

Urgent certified website copy of this order, if applied for, be made available to the parties upon compliance of the formalities.

**(Debangsu Basak, J.)**









