

04.08.2025
Item No. 04
ML
CT. 5
sayandeep

WPA 30421 of 2024

Sourav Ganguly
-Versus-
State of West Bengal & Ors.

Mr. Pratyush Jhunjunwala
Mr. Rishi Raju
Ms. Sruti Datta
Ms. Sakshi Singhi

...For the petitioners

Mr. Anirban Ray, Ld. GP
Mr. Nilotpal Chatterjee
Mr. Tanoy Chakraborty
Mr. Saptak Sanyal

...For the State

1. The supplementary affidavit filed in Court today be taken on record.
2. The present writ petition has been filed, *inter alia*, challenging the order dated 30th July, 2024 whereby the petitioner's appeal has been rejected though the petitioner had availed an Amnesty Scheme which permitted the petitioner to maintain an appeal in respect of orders passed by the proper officer on or before 31st March, 2023 under Section 73 or 74 of the WBGST/CGST Act. 2017 (hereinafter referred to as the said Act) provided the appeal is filed on or before 31st of January, 2024 under Section 107 of the said Act and the sum equal to 12.5% of the remaining amount of tax in dispute arising out of the order impugned subject to a maximum of twenty five crores rupees, in relation to which the appeal has been filed, out of which at least 20% was to be paid by debiting from the electronic cash ledger.

3. Having heard the learned advocates appearing for the respective parties, although it would transpire from the form in GST APL 02 dated 30th July, 2024 that the appeal was rejected by reasons of non-payment/short payment of admitted tax/interest/penalty and 10% of the disputed tax and that in the detailed order, it was mentioned that the terms and conditions of the Amnesty Scheme dated 2nd November, 2023 had not been complied with, however, since Mr. Chakraborty, learned advocate representing the State on instruction would submit that a sum of Rs. 7,40,661/- has already been recovered from the petitioner on 10th May, 2023 as also on 29th May, 2023, I find that a sum much in excess of 12.5% of the amount of tax in dispute has already been recovered from the petitioner.
4. Having regard thereto, I am of the view that the rejection of the appeal by order dated 30th July, 2024 was not proper as directing the petitioner to make further payment would be travesty of justice and as such while restoring the appeal by setting aside the order dated 30th July, 2024 by treating the petitioner to be in deemed compliance of the payment in terms of the Amnesty Scheme to the extent of 12.5%, I direct the appellate authority to hear out and dispose of the appeal on merits as expeditiously as possible preferably within 12 weeks from the date of communication of this order.
5. With the above observations and directions, the writ petition is disposed of.

(Raja Basu Chowdhury, J.)