

Chief Justice's Court

Case :- WRIT TAX No. - 1245 of 2023

Petitioner :- Ajay Gupta

Respondent :- Assistant Commissioner Commercial Tax Flying Squad - 3 Agra

Counsel for Petitioner :- Pankaj Srivastava

Counsel for Respondent :- C.S.C.

Hon'ble Pritinker Diwaker,Chief Justice

Hon'ble Ashutosh Srivastava,J.

1. Heard Shri Pankaj Srivastava, learned counsel for the petitioner and Shri Nimai Das, learned counsel for the respondent.
2. This writ petition has been filed seeking issuance of a writ of certiorari quashing the impugned order dated 24.8.2023, passed by Assistant Commissioner, Commercial Tax, Flying Squad-3, Agra.
3. On 30.6.2023, vehicle of the petitioner was being transported along with three other vehicles in a Tractor from Bhubaneswar to Delhi and on the way near Agra, the vehicles were apprehended by the authorities of the Commercial Tax department on the allegations that the vehicles were being transported without paying IGST.
4. Learned counsel for the petitioner submits that entire tax due against the vehicle was paid by the petitioner and even all the documents are with the petitioner. However, without looking into those documents, the vehicle of the petitioner has been detained and the same is lying with the department.
5. Shri Nimai Das, learned counsel for the respondent fairly submits that the case of the petitioner is required to be considered afresh and, therefore, matter may be remitted back to the Competent Authority after setting aside the order impugned. He submits that fresh proceedings would be drawn against the petitioner, strictly in accordance with law and if the petitioner succeeds, the vehicle would be released immediately.
6. In view of the fair statement made by the counsel for the respondent and without expressing any opinion on the merits of the case, the impugned order 24.8.2023 passed by the Assistant

Commissioner, Commercial Tax, Flying Squad-3, Agra is set aside. The matter is remitted back to the Competent Authority to decide the case of the petitioner afresh after giving him due opportunity of hearing. Petitioner is directed to appear before the Competent Authority on 9.11.2023 itself and in turn, the Competent Authority shall pass appropriate orders within two weeks. In case, the petitioner files any interim application, the same would be considered in accordance with law.

7. With the aforesaid observation/direction, the writ petition stands ***disposed of***.

Order Date :- 7.11.2023

Ravi Prakash

(Ashutosh Srivastava, J.) (Pritinker Diwaker, CJ)