

238 & 239 17.3.2021
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(Through Video Conference)

W.P.A. 4486 OF 2021

Ashoka India Corporation & Ors.

Vs.

State of West Bengal & Ors.

with

W.P.A. 4890 OF 2021

Om Metal Corporation & Ors.

Vs.

State of West Bengal & Ors.

Mr. Mainak Bose
Mr. Neeraj Kumar Pandey
Mr. Shakeel Mohammed Akhter.

... For the Petitioners
in the writ petitions.

Mr. Abhratosh Majumder
Mr. Soumitra Mukherjee
Mr. Avra Mazumder.

....For the State
in the writ petitions.

1. Issues of fact and law involved in these writ petitions are common, therefore, have taken up conjointly and are dealt with by this common order.
2. These matters were heard in detail on March 11, 2021. The parties have come back today with an amenable solution that is also agreeable to this Court.
3. The department is directed to release the goods and the conveyance upon the petitioners securing the entire amount of tax and penalty by way of a bank guarantees.

4. In relation to the impugned orders passed, the petitioners shall file their appeals within a period of fifteen days upon payment of the pre-deposits as are required under Section 107 of the CGST Act.

5. If required, the department shall furnish certified copies of the impugned orders to the petitioners within a period of three days from date.

6. In light of the above, the writ petitions are disposed of. There shall be no order as to costs.

7. Since no affidavits-in-opposition are called for, the allegations made in these writ petitions are deemed not to have been admitted.

8. Urgent photostat certified copy of this order, if applied for, be given to the parties upon compliance of all necessary formalities.

9. A photocopy of this order, duly countersigned by the Assistant Court Officer, be kept with the record of W.P.A. 4890 of 2021.

(Shekhar B. Saraf, J.)