17.12.2021
ks
sl. 19

WPA 9985 of 2021
With
CAN/1/2021
M/s. J.S. Pigments Private Limited
Vs
Commissioner of CGST & Central Tax, Howrah Commissionerate & Ors.

Mr. P.K. Das,
Mr. Roshan Sengupta
... For the Petitioner.

Mr. Bhaskar Prosad Banerjee
... For the Respondents.

Heard learned Advocates appearing for the parties.

A very limited grievance has been raised by the petitioner in this writ petition against the respondent authority for retaining the documents seized in course of search and seizure proceedings, which according to the petitioner, the respondents concerned are not entitled to retain, if the same are not relied upon documents in view of Rule 24A of the Central Excise Rule, 2002.

Considering the submission of the parties, this writ petition, being WPA 9985 of 2021 and CAN 1/2021 are disposed of by directing the Respondent No.2/Adjudicating Authority to consider the case of the petitioner for return of the documents, which the Adjudicating Authority does not want to rely upon and return the same to the petitioner as per Rule 24A of the Central Excise Rules, 2002 after giving opportunity of hearing to the petitioner and considering its submission, the Respondent No.2/ Adjudicating Authority, if comes to a conclusion that the documents, which the petitioner are asking for return are not to be relied upon in adjudication proceedings in question.

The whole exercise must be completed by the Respondent No.2/ Adjudicating Authority concerned within four weeks from the date of communication of this order.

It is clarified that the documents to be returned as claimed by the petitioner shall be confined to the documents seized in course of search and seizure in question.

Since the writ petition has been disposed of without calling for affidavits, allegations contained in the writ petition contrary to record shall be deemed to have been denied by Mr. Banerjee, learned Advocate appearing for the respondents.

(Md. Nizamuddin, J.)