07.04.2022.
p.b.
Sl. No.45.

W.P.A. 6146 of 2022

NTC Industries Limited
Vs.
State Tax Officer, Karagpur zone & Ors.

Mr. Anil Kumar Dugar,
Mr. R. Chatterjee.
........for the petitioner.
Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. D. Ghosh.
.........for the State.

Heard learned advocates appearing for the parties.

Petitioner has filed this writ petition being aggrieved by the impugned penalty order dated 31st March, 2022 passed by the Assistant Commissioner of State Tax, Kharagpur Zone, as appears at page 66 of the writ petition as well as inaction on the part of the respondent authority concerned in considering its application dated 30th March, 2022 as appears page 63 of the writ petition for release of the goods in question by allowing it to furnish the bank guarantee and bond under the relevant provision of Section 129 of the WBGST Act.

Considering the submission of the parties, this writ petition is disposed of by directing the Assistant Commissioner Karagpur Zone/respondent no.2 to consider and dispose of the aforesaid application of the petitioner dated 30th March, 2022 within seven days from the date of communication of this order by taking into consideration the relevant provision of Section 129 of the Act and upon the terms and conditions which the petitioner is agreeable as per its aforesaid application. So far as the impugned penalty order dated 31st March, 2022 is concerned, since it is an appeallable order under the statute, this Court is not inclined to interfere with the impugned penalty order, however, petitioner is at liberty to file appeal against same in accordance with law and to take all points which the petitioner has taken in this writ petition.

With the observation and direction, this writ petition being WPA No.6146 of 2022 stands disposed of.

**(Md. Nizamuddin, J.)**