**04.07.2022**
Sl no. 17
Ct no. 2
P.M.

**WPA 11877 OF 2022**

**M/s. P. Plasto & Anr.**
**- Vs -**
**Assistant Commissioner of State Tax, Bureau of Investigation, South Bengal, Durgapur Zone & Ors.**

Ms. Rita Mukherjee,
Mr. Ghanashyam Jha,
Mr. Rowsan Kr. Jha
... for the petitioners

Mr. Anirban Ray, Ld. Govt. Pleader
Mr. Soumitro Mukherjee,
Mr. D. Ghosh,
Mr. V. Kothari
... for the State

Heard learned advocates appearing for the parties.

By this writ petition petitioners have challenged the impugned order of demand of taxes and penalty, dated 27th May, 2022 under Section 129 of the WBGST Act on the ground that the same has been passed without considering and discussing the judgements of the Hon'ble Supreme Court petitioner has relied upon in its representation dated 23rd May, 2022 as appears at page 45 of the writ petition and also such impugned order is contrary the order of the Division Bench of this Court dated 12th May, 2022 in the case of Assistant Commissioner, State Tax, Durgapore Range, Government of West Bengal – Vs –

Ashok Kumar Sureka, Proprietor of Subham Steel being MAT No. 470 of 2022 with CAN 1 of 2022.

Considering the submission of the parties the aforesaid impugned order of penalty dated 27th May, 2022 is set aside and the matter is remanded back to the respondent authority concerned to pass a fresh order in accordance with law and by passing a reasoned and speaking order after taking into consideration the aforesaid judgment of the Hon'ble Supreme Court and Division Bench of this Court, within two weeks from the date of communication of this order.

With this observation and direction this writ petition being WPA 11877 of 2022 stands disposed of.

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