**WPA 15972 OF 2022**

**22.07.2022**
Sl no. 16
Ct no. 2
P.M.

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

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

Mr. Anirban Ray, Ld. Govt. Pleader
Mr. T.M. Siddiqui,
Mr. Nilotpal Chatterjee,
Mr. Varun Kothari
.... For the State

Heard learned advocates appearing for the parties.

By this writ petition the petitioners have challenged the impugned order of penalty dated 15th July, 2022 and have made prayer for release of the detained goods in question along with conveyance, so far as the impugned order of penalty is concerned that is an appellable order and prayer for release of the detained goods along with the conveyance is concerned against that the petitioners have a remedy under Sections 122 and 129 of the WBGST Act, 2017.

Petitioners submit that under Section 122 (1) (xiv) of the said Act petitioner is not liable to pay the penalty of more than Rs. 10,000/- or an amount equivalent to tax evaded or the tax not deducted.

Considering the submission of the parties I am not inclined to entertain this writ petition on the ground of alternative remedy by way of statutory appeal against the impugned order of penalty and the writ petition being WPA 15972 of 2022 is dismissed. However, liberty is granted to the petitioner to make application for release of the detained goods in question along with conveyance under the provisions of Section 122 of the aforesaid Act which shall be considered by the respondent authority concerned in accordance with law.

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