

25.7.2022

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WPA 16348 of 2022

Arjan Dass & Sons Private Limited

Vs

State Tax Officer, Bureau of Investigation(South Bengal, Headquarters) & Ors.

Mr. Debanuj Basu Thkur,

Mr. Atish Chakraborty

... For the Petitioner.

Mr. A. Ray, Ld. GP.,

Md. T.M. Siddiqui,

Mr. N. Chatterjee,

Mr. V. Kothari

... For the State.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order of detention of goods in question, dated 14th July, 2022 by the WBGST Authority on the ground that the goods in question is exempted from generating e-way bill for an intra-State movement as paragraph 2(i) of the notification No. 14/2018-C.T./GST dated 12th July, 2018. I think it proper to dispose of this writ petition by granting liberty to the petitioner to make appropriate representation against the aforesaid impugned order of detention of the goods in question, before the appropriate Authority concerned within a week from date and if such representation is made by the petitioner within the time stipulated herein, the Authority concerned shall consider and dispose of the said representation in accordance with law and by passing a reasoned and speaking order and after taking into consideration the

aforesaid notification dated 12th July, 2018 within two weeks from the date of making such representation.

With this observation and direction, this writ petition being WPA 16348 of 2022 is disposed of.

(Md. Nizamuddin, J.)