WPA 17452 OF 2019

02.08.2022
Sl no. 28
Ct no. 2
P.M.

Vardan Associates Pvt. Ltd.
- Vs -
Assistant Commissioner of State Tax
Central Section & Ors.

Mr. Ankit Kanodia,
Mr. Saikat Biswas,
Ms. Megha Agarwal
... for the petitioner

Mr. K.K. Maiti,
Ms. Aishwarya Rajyashree
... for respondent No. 3 and 4

Mr. Anirban Ray, Ld. Govt. Pleader
Mr. T.M. Siddiqui,
Mr. D. Ghosh.
.... For the State

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order dated 27th August, 2019 passed by the appellate authority concerned under the WBGST Act upholding the order of the adjudicating authority dated 27th June, 2019 passed under Section 129 of the WBGST Act, 2017 for the period of 1st June, 2019 to 30th June, 2019 imposing penalty on the goods in question for violation of the relevant statutory provision relating to e-way bill by having no e-way bill at the time of interception of the goods in question on 17th June, 2019 since the e-way bill in question had expired its validity on 9th June, 2019.

Considering the submission of the parties, facts as appears from record and the grounds of appeal taken by the petitioner before the GST appellate authority and the reasons given by the appellate authority in the impugned order dismissing the appeal of the petitioner, I am of the view that there is no procedural irregularity or violation of principle of natural justice or the action of the authority is contrary to law which invites invoking of constitutional writ jurisdiction of this Court under Article 226 of the Constitution and more particularly in this case petitioner has failed to show any specific provisions of law to establish that the nature of goods which was being transported is exempted from any e-way bill.

In view of the discussion made above this writ petition being WPA 17452 of 2019 is dismissed with no order as to costs.

(Md. Nizamuddin, J.)