21.11.2022.
p.b.
Sl. No.13.

W.P.A. 22468 of 2022
With
W.P.A. 22695 of 2022

Arvind Kumar
Vs.
Assistant Commissioner of State Tax,
Goods and Services Tax Bureau of
Investigation, (South Bengal),
Headquarters & Ors.

Mrs. Rita Mukherjee,
Mr. Ghanshyam Jha,
Mr. Rowsan Kumar Jha.
........for the petitioner.
Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. S. Mukherjee,
Mr. N. Chatterjee,
Mr. D. Ghosh,
Mr. V. Kothari.
........for the State.

Heard learned advocates appearing for the parties.

Both these writ petitions are disposed of by directing the respondent authorities concerned of GST to give hearing to the owner of the vehicle and the owner of the goods and in course of hearing, if they are able to satisfy the authority concerned and making out a case in their favour, in that event, learned respondent authorities concerned shall grant the relief to them in accordance with law subject to fulfilment of all formalities, within two weeks from the date of communication of this order.

Learned advocate appearing for the petitioner submits that the petitioner in WPA 22695 of 2022 is the owner of the goods in question, a notice of hearing shall be issued to him also.

Needless to mention that any relief granted by the authority concerned shall be subject to verification of the ownership of the goods in question.

With this observation, both these writ petitions being WPA 22468 of 2022 and WPA 22695 of 2022 are disposed of.

(Md. Nizamuddin, J.)