

30.11.2022.  
p.b.  
Sl. No.34.

WPA 25873 of 2022

Surojit Das  
Vs.  
Assistant Commissioner of State Tax,  
Goods and Services Tax Bureau of  
Investigation (South Bengal), Durgapur  
Zone & Ors.

Mrs. Rita Mukherjee,  
Mr. Shanshyam Jha,  
Mr. Rowsan Kr. Jha.  
.....for the petitioner.

Mr. A. Ray,  
Mr. D. Ghosh,  
Mr. D. Sahu.  
.....for the State.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner claiming to be the owner of the detained goods in question has sought relief of direction upon the respondent authorities concerned under the WBGST Act to afford an opportunity of hearing and for consideration of release of the goods in question.

Considering the facts and circumstances of this case and submission of the parties, this writ petition being WPA 25873 of 2022 is disposed of by granting liberty to the petitioner to make appropriate application with supporting documents of the goods in question within a week from date before the authority concerned who on receipt of such application and supporting documents shall consider the same in accordance with law and take a decision for

release of the goods in question subject to satisfaction of the ownership of the petitioner as well as fulfilment of all legal formalities and after giving an opportunity of hearing to the petitioner or his authorized representatives. Such decision shall be taken by the respondent concerned within two weeks from the date of receipt of such application.

With this observation, this writ petition being WPA 25873 of 2022 is disposed of.

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