

12.12.2022

Sl no. 30

Ct no. 2

P.M.

WPA 26717 OF 2022

Deepika Mandal Maity

- Vs -

**The Assistant Commissioner of State Tax,
Bureau of Investigation, South Bengal,
Howrah Zone & Ors.**

Mr. J.A. Khan,
Mr. R. Chakraborty,
Mr. T. A. Khan

... for the petitioner

Mr. Anup Dasgupta

... for the respondent No. 5.

Mr. Anirban Ray, Ld. Govt. Pleader
Md. T. M. Siddiqui
Mr. N. Chatterjee,
Mr. V. Kothari

... for the State.

Heard learned advocates appearing for the parties.

Petitioner has filed this writ petition against the action of alleged detention of the vehicle and excavator in question of the petitioner made on 9th November, 2022 which was intercepted on 3rd November, 2022 and subsequent show-cause notice issued on 17th November, 2022.

Petitioner is also aggrieved by inaction on the part of the respondent WBGST authority concerned in not considering the case made out by the petitioner through his representation dated 14th November, 2022 being annexure P/4 at page 35 of

the writ petition against the alleged illegal detention of the vehicle and excavator in question.

Petitioner submits that he is suffering from huge financial loss everyday because of such detention of the vehicle and excavator in question.

Considering the facts and circumstances of this case and submission of the parties this writ petition being WPA 26717 of 2022 is disposed of by directing the respondent authority concerned to consider and dispose of the aforesaid representation dated 14th November, 2022 by taking a decision in accordance with law and by passing a reasoned and speaking order after giving an opportunity of hearing to the petitioner or his authorised representative within 16th December, 2022 positively.

Till the disposal of such representation of the petitioner dated 14th November, 2022 there shall be no further proceeding on the basis of impugned show cause notice and further proceeding on the basis of impugned show cause notice will depend upon the final outcome or the order to be passed on the aforesaid representation.

With this observation and direction this writ petition stands disposed of.

(Md. Nizamuddin, J.)