

16.12.2022
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**MAT 1914 of 2022
With
I.A. No.CAN 1 of 2022**

Surojit Das.

Vs.

**Deputy Commissioner of State Tax, Goods and
Services Tax, Bureau of investigation (South Bengal)
Headquarters & Ors.**

Ms. Rita Mukherjee,
Mr. Ghanshyam Jha,
Mr. Rowsan Kr. Jha ... for the appellant.

Mr. T. M. Siddique,
Mr. Debasish Ghosh,
Mr. V. Kothari ... for the respondents.

We have heard Ms. Rita Mukherjee, learned Advocate appearing for the appellant and Mr. T. M. Siddique, learned Government Advocate for the State.

This intra Court appeal is directed against an order passed by the learned Single Bench refusing to grant any interim order. The learned Advocate for the appellant submitted that the goods are still in the custody of the respondents and the appellant is unable to get release of the goods and that the order of penalty is an illegal order.

If the appellant prays for an interim direction, then appropriate prayer should have been made in the pending writ petition and for such reason, an intra-Court appeal cannot be entertained.

Therefore, the appeal is dismissed along with the application. Liberty is granted to the appellant to pray for appropriate interim direction in the pending writ petition.

Urgent photostat certified copy of this order, if applied for, be furnished to the parties expeditiously upon compliance of all legal formalities .

(T. S. Sivagnanam, J.)

(Hiranmay Bhattacharyya, J.)