07-02-2022
Item No.1
Subrata

IN THE HIGH COURT AT CALCUTTA

Circuit Bench at Jalpaiguri

Constitutional Writ Jurisdiction
Appellate Side

WPA No.278 of 2022
Jainex Pariwahan Pvt. Ltd.
-vs-
State Tax Officer, Bureau of Investigation North Bengal Head Quarter & Ors.

Mr. Sandip Choralia
Mr. Rajarshi Chatterjee ...for the petitioner

Mr. A. Ray
Mr. Subir Kumar Saha
Md. T.M. Siddiqui
Mr. Debasis Ghosh ...for the State

Heard learned advocates appearing for the parties.

Petitioner has approached this court for a limited relief of release of the seized vehicle in question along with the goods which was seized on January 14, 2022.

Mr Ghosh, learned advocate appearing for the State GST authorities, submits that the petitioner is entitled to get relief of the seized vehicle from the authority concerned subject to compliance of the formalities under paragraph 2(i) of Trade Circular No.08/2018 dated April 16, 2018 issued by the Government of West Bengal, Directorate of Commercial Taxes, which is as follows:–

> "(i) Where the owner of the goods, or the person authorized by him, or any person other than the owner of the goods comes forward to get the goods and the conveyance released by furnishing a security under clause (c) of sub-section (1) of section 129 of the WBGST Act, the goods and the conveyance shall be released, by an order in FORM GST MOV-05, after obtaining a bond in FORM GST MOV-08 along with a security

> in the form of bank guarantee equal to the amount payable under clause (a) or clause (b) of sub-section (1) of section 129 of the WBGST Act. The finalisation of the proceedings under section 129 of the WBGST Act shall be taken up on priority by the officer concerned and the security provided may be adjusted against the demand arising from much proceedings."

Considering the submission of the parties and the aforesaid circular, this writ petition being **WPA No.278 of 2022 is disposed of** by granting liberty to the petitioner to approach the State GST authority concerned for release of the vehicle in question and the goods by complying the formalities of the aforesaid formalities under the said circular dated April 16, 2018 within three days; and if the petitioner complies the aforesaid circular within the time stipulated, the respondent-GST authority concerned shall release the vehicle in question along with the goods, within forty-eight hours from the time of such compliance.

[Md. Nizamuddin, J]