19.01.2023.
p.b.
Sl. No.21

W.P.A. 1184 of 2023

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

Mrs. Rita Mukherjee,
Mr. G. Jha,
Mr. Rowsan Kr. Jha.
........for the petitioner.
Mr. A. Ray,
Mr. S. Mukherjee,
Mr. D. Ghosh,
Mr. D. Sahu.
.........for the State.

Heard both the parties.

Petitioner being the driver of the vehicle in question files this writ petition for release of the same under the first proviso to Section 129(6) of the WBGST and CGST Act by agreeing to pay the penalty as per the aforesaid statutory provisions. However, petitioner wants to pay the penalty as per the aforesaid proviso subject to challenge the same before the appropriate forum.

Considering the facts and circumstances of this case as appears from record and submission of the parties, this writ petition being WPA 1184 of 2023 is disposed of by directing the authority concerned to release the vehicle in question within three working days from the date of payment of penalty by the petitioner as per first proviso to Section 129(6) of the WBGST and CGST Act and so far as the imposition of penalty, both the WBGST and CGST as per Annexure P-8 to the writ petition is concerned, petitioner is at liberty to agitate the same before the appropriate forum.

(Md. Nizamuddin, J.)