

27.2.2023

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WPA 2129 of 2023

Rattan Ispat Private Limited

Vs

Deputy Commissioner, State Tax, Bureau of
Investigation(South Bengal) & Ors.

Mr. Indranil Banerjee,
Mr. Subrata Mukherjee
... For the Petitioner.

Mr. A. Ray, Ld. GP.,
Mr. T.M. Siddiqui,
Mr. N. Chatterjee
... For the State.

Heard learned Advocates appearing for the parties.

The case of the petitioner is that on the ground of expiry of e-way bill, penalty was imposed without any adjudication and the petitioner in the interest of its business has paid such penalty with protest. Petitioner has made an innocuous prayer of direction upon the respondent/WBGST Authority to pass final adjudication order for determining the penalty imposable.

Considering the facts and circumstance of the case and submission of the parties this writ petition being WPA 2129 of 2023 is disposed of by directing the respondent/WBGST Authority concerned to pass final adjudication order in the impugned adjudication proceedings in accordance with law and by passing a reasoned and speaking order after giving an opportunity of hearing to the petitioner or its

authorised representative, within a period of eight weeks from the date of communication of this order.

(Md. Nizamuddin, J.)