

19.05.2023
PB
Sl. No.19.

WPA 10607 of 2023

Akifa Infrastructure
Vs
Deputy Commissioner of Revenue,
State Tax, Bureau of Investigation
(North Bengal), Alipurduar Zone & Ors.

Mr. Md. Shamsher.
Mr. Parag Kothari.
... For the Petitioners.
Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. D. Ghosh,
Mr. N. Chatterjee.
.....for the State.

Heard learned advocates appearing for the parties.

Petitioner has filed this writ petition being aggrieved by the action of the respondent WBGST authority concerned detaining the goods in question along with conveyance.

Considering the facts and circumstances of this case and the relevant provision of Section 129 of the WBGST Act and Circular No.21/21/2017-GST dated 22nd November, 2017, this writ petition is disposed of by granting liberty to the petitioner to make application for provisional release of the seized goods in question along with conveyance under the relevant provisions of Section 129 of the WBGST Act within 7

days from date and if petitioner makes such application and furnishes bank guarantee and bond subject to the satisfaction of the authority concerned the respondent WBGST authority concerned shall release the goods in question along with the conveyance within three days from the date of compliance of the formalities indicated hereinabove.

With this observation and direction, this writ petition being WPA 10607 of 2023 is disposed of.

Respondent authority concerned shall act upon the communication of the gist of this order by the learned advocate on record of the petitioner.

(Md. Nizamuddin, J.)