

WPA 11167 OF 2023

14.06.2023

Sl no. 9

Ct no. 2

P.M.

ATR Malleable Casting Pvt. Ltd. & Anr.

- Vs -

**Inspector of Central Taxes,
Headquarters, Anti-Evasion Unit,
Haldia CGST & CX Commissionerate &
Ors.**

Ms. Rita Mukherjee

Mr. Ghanshyam Gha

... for the petitioners

Mr. K. K. Maiti,

Mr. Tapan Bhanja

.... For CGST authorities

Mr. Ranjan Kumar Sinha,

Mr. Shaunak Ghosh

... for respondent No. 6

Heard learned advocates appearing for the parties.

By this writ petition petitioners have challenged the impugned search and seizure proceeding initiated by the GST authority concerned mainly on the ground that the same is bad since there was no existence of authorization of INS-01.

Mr. Maiti, learned advocate appearing for CGST authority concerned has produced the record as per direction of the earlier order of this Court dated 12.06.2023, particularly copy of the INS-01 as

such I find that the case of the petitioner is not sustainable and false by making a case on a baseless and incorrect allegation.

Let the copy of such GST INS-01 produced by Mr. Maiti be kept with the record.

It is noticed that in the order dated 12th June, 2023 in two places instead of INS-01 it has been recorded as INS-04. Let the same be corrected accordingly.

In view of the discussion made above this writ petition being WPA 11167 of 2023 is dismissed.

(Md. Nizamuddin, J.)