

23.06.2023
Sl. No.1
PG/ KS
Ct.1

M.A.T. 1011 of 2023

**M/s Bitumix India LLP & Anr.
Versus
The Deputy Commissioner of Revenue, State Tax,
Bureau of Investigation & Ors.**

Mr. Vinay Kr. Shraff
Ms. Priya Sarah Paul
Mr. Jitesh Shah

.....For the Appellants

Mr. Anirban Ray, Ld. G.P.
Mr. T. M. Siddique

.....For the State

1. This matter has been listed under the caption “To Be Mentioned”. It is pointed by the learned advocate for the appellants that an inadvertent error occurred while making submissions, which led to a direction being issued in paragraph 8 of the order stating as if a bank guarantee has been furnished by the appellants, whereas no such bank guarantee has been furnished but the appellants have paid a penalty amount of Rs.4,95,945/-.
2. Therefore, paragraph 8 of the order dated 16th June, 2023 shall be substituted with the following paragraph:-

“8. For the above reasons, the appeal as well as the writ petition are allowed and

the order of penalty passed by the adjudicating authority as affirmed by the appellate authority are set aside and modified with the direction to the appellants to pay a penalty of Rs.50,000/- which will include both CGST and WBGST instead of 200% penalty as imposed by the authorities. The appellants are entitled to adjust a sum of Rs.50,000/- from the amount already paid i.e. Rs.4,95,945/- and after such adjustment, the remaining penalty amount collected from the appellants shall be refunded to the appellants within a period of three weeks from the date of receipt of the server copy of this order”.

3. This order shall form part of the order dated 16th June, 2023.

(T. S. SIVAGNANAM)
CHIEF JUSTICE

(AJAY KUMAR GUPTA, J.)