

27.6.2023

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WPA 13504 of 2023

Megatherm Induction Limited
Vs
The State of West Bengal & Ors.

Ms. Pompey Bose,
Mr. Abhijit Sarkar,
Mr. Raja Biswas
... For the Petitioner.
Mr. A. Ray, Ld. GP.,
Mr. T.M. Siddiqui,
Mr. S. Sanyal
... For the State.

Affidavit-of-service filed in court be kept with the
record.

Heard learned Advocates appearing for the parties.

Petitioner being the owner of the goods in question
has filed this writ petition for release of the same
which has been detained by an order dated 21st May,
2023, under Section 129(3) of the WBGST Act/CGST
Act and provisions of relevant Rules. The ground for
imposing of penalty is for violation of the provisions of
Section 68(3) of the Act in deviating from the
authorised route. Petitioner submits that if at all such
violation has been committed, it has been committed
by the driver of the vehicle in question and the
owner/petitioner has got no control over the same.

Mr. Siddiqui, learned Additional Government
Pleader submits that even the owner of the goods can
approach the Adjudicating Authority subject to factual
verification of his identity, for provisional release of the

goods in question by furnishing bond and Bank guarantee to the satisfaction of the authority.

Considering the facts and circumstances of the case and submission of the parties this writ petition being WPA 13504 of 2023 is disposed of by granting liberty to the petitioner to make a proper representation for provisional release of the goods in question within a week from date and if such representation is made before the Adjudicating Authority concerned he will intimate the petitioner the conditions which are required to be fulfilled by the petitioner for provisional release of the goods in question, within three working days from the date of such representation and the respondent Adjudicating Authority concerned shall release the goods in question within three days from the date of fulfillment of such conditions and subject to factual verification of the identity of the petitioner. Petitioner will be also at liberty to challenge the impugned penalty order before the appropriate Appellate Forum in accordance with law.

(Md. Nizamuddin, J.)

