

10.08.2023
PB
Sl. No.29.

WPA 13788 of 2019

Steel Crackers Pvt. Ltd.
Vs
State Tax Officer, Bureau of
Investigation, Unit-2, & Ors.

Mr. Anil Kumar Dugar,
Mr. R. Chatterjee,
Mr. Gobinda Dey.
... For the Petitioner.
Mr. T. M. Siddiqui,
Mr. T. Chakraborty,
Mr. S. Sanyal.
.....for the State.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order of the appellate authority dated 15th May, 2019, dismissing the appeal of the petitioner and confirming the order of the adjudicating authority dated 20th December, 2018, imposing penalty under the provision of Section 129 of the WBGST Act. I have perused both the aforesaid orders of the adjudicating authority as well as the appellate authority from which it appears all the charges against the petitioner have been admitted and there is no denial of the same by the petitioner. Following charges as recorded by the

adjudicating authority in the order dated 20th December, 2018, which are quoted hereunder:-

“a) The invoice or bill of supply or delivery challan was not with the goods in movement or with the person in charge of a conveyance.

b) The driver of the goods conveyance Shri Sanjay Das produced a copy of e-way bill having no.851028568155 but after verification of the e-way bill, from e-way bill system at GST Portal for e-way bill, it was noticed that the last way bill generated for this vehicle no.(WB-29A-0727) was 841029272728 on 03.12.18 at 09:08 p.m.

c) The copy of e-way bill produced does not reflect any entry of the number of the vehicle intercepted and physically checked.

d) Moreover, the quantity mentioned in the copy of the e-way bill does not match with the quantity of the goods physically found.”

On perusal of the aforesaid impugned order of the appellate authority, I find the same is a reasoned and speaking order passed after affording opportunity of personal hearing to the petitioner and the order impugned is not contrary to any statutory provision and that there is no procedural irregularity in the impugned adjudication proceeding as well as in the appellate proceeding. The impugned order of the

appellate authority is a well reasoned order having detailed discussions dealing with facts, law and submission of the parties.

I find no reason to interfere with the reasonings and findings in the impugned order of the appellate authority and accordingly this writ petition being WPA 13788 of 2019 is dismissed.

(Md. Nizamuddin, J.)