12.07.2023.
PB
Sl. No.18.

WPA 14982 of 2023

Aryavrata Steel Pvt. Ltd.
Vs
Inspector of CGST, Anti-Evassion,
Bolpur Commissionerate & Ors.

Mr. Akshat Agarwal.
... For the Petitioner.
Mr. Vipul Kundalia,
Mr. Arunava Ganguly.
........for the UOI.
Mr. Shiv Shankar Banerjee,
Ms. Manasi Mukherjee.
.........for the respondent.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order of the appellate authority dated 25th January, 2023, under the WBGST Act, dismissing the appeal of the petitioner by confirming the order of the adjudicating authority imposing tax and penalty for expiry of the validity of the period of e-way bill, such period is just three hours. Petitioner produced the documents explaining the reason of such expiry of e-way bill which is due to mechanical fault in the vehicle transporting the goods in question.

Considering the facts and circumstances of the case and taking into consideration that period of expiry of e-way bill is very minor i.e. just only three hours and the reason for such expiry is supported with relevant documents, the aforesaid impugned order of the adjudicating authority and the order of the appellate authority are set aside and as a consequence petitioner will be entitled to get refund of the penalty and tax in question expeditiously, preferably within a period of one week from the date of communication of this order.

With this observation and direction, this writ petition being WPA 14982 of 2023 is disposed of.

(Md. Nizamuddin, J.)