

WPA 15591 Of 2023
With
WPA 17747 of 2023

10.08.2023

Sl no. 2 & 3

Ct no. 2

P.M.

Parmar Sandip Chamanbhai.
- Vs -
State Tax Officer, Bureau of
Investigation, South Bengal (Head Quarter) & Ors.

Mr. Anil Kumar Dugar

... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader
Md. T. M. Siddiqui,
Mr. Tanoy Chakraborty,
Mr. S. Sanyal

... for the State

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Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned adjudication order dated 26th May, 2023 passed by the WBGST authority concerned imposing the penalty and petitioner has also challenged the action of detention of the goods along with vehicle in question. The issues involved in this writ petition are highly disputed question of facts about existence of consignor and consignee as well as the ownership of the seized goods in question and this writ Court cannot go into this highly disputed question of fact based on evidence and the appellate authority will be the appropriate forum to adjudicate

such issue which is available to the petitioner under the statute.

Mr. Siddiqui, learned Additional Government Pleader vehemently opposes this writ petition by submitting that both the consignor and consignee are fictitious and not existing and that petitioner should pay the penalty of whole hundred percent of the consignment value of the goods in question.

Considering the facts and circumstances of this case and submission of the parties and in view of the statement made by learned advocate appearing for the petitioner that petitioner is ready and willing to pay Rs. 10 lakhs in cash and the balance amount of penalty in question by way of bank guarantee for release of the goods in question, this writ petition being WPA 15591 of 2023 is disposed of on the following terms and conditions : -

1. Petitioner is at liberty to challenge the impugned order before the appellate authority concerned and to take all the points raised in this writ petition before the said authority.
2. If petitioner makes the payment of Rs. 10 lakhs in cash within ten days from date and files proof of payment of the same along with the

bank guarantee for the balance amount of the penalty in question, the respondent authority concerned shall release the goods along with the vehicles in question within forty eight hours from the time of compliance of this aforesaid condition.

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Learned advocate appearing for the petitioner submits that in view of the order passed in WPA 15591 of 2023 he does not want to press this writ petition and accordingly the same is dismissed for non prosecution.

(Md. Nizamuddin, J.)