WPA 16757 OF 2023

26.07.2023
Sl no. 29
Ct no. 2
P.M.

M/s. Newall Industries

- Vs –

Assistant Commissioner, State Tax, Burau of Investigation North Bengal Alipurduar Zone & Ors.

Mr. Sandip Choraria
... for the petitioner

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

.... For the State

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned order dated 10th August, 2022 passed under Section 129(3) of the WBGST Act, 2017 imposing penalty for expiry of e-way bill which is lesser than a day.

It is the case of the petitioner that such delay was neither willful nor deliberate on the part of the petitioner and the same was occurred due the reason beyond the control of the petitioner.

In support of its contention learned advocate appearing for the petitioner has relied on an unreported decision of this Court dated 1st March, 2022 passed in the case of Ashok Kumar Sureka – vs – Assistant Commissioner, State Tax, Durgapur Range, Government of West Bengal (WPA 11085 of 2021).

Mr. Siddiqui, learned Additional Government Pleader submits that the aforesaid unreported decision relied upon by the petitioner is not applicable in the facts and circumstances of this case.

Considering the exceptional facts and circumstances of this case and submission of the parties and taking into consideration the fact that the period of expiry of e-way bill is lesser than a day and that such delay was not deliberate and willful and the delay has been caused for the reason beyond control of the petitioner, this writ petition being WPA 16757 of 2023 is disposed of by setting aside the impugned order dated 10th August, 2022.

In view of setting aside of the aforesaid impugned order all legal consequence will follow automatically.

(Md. Nizamuddin, J.)