05.09.2023
Sl no. 12
Ct no. 2
P.M.

WPA 20930 OF 2023

Nikita Singhania
- Vs -
Assistant Commissioner of Revenue,
BI (South Bengal) Purulia Zone & 3 Ors.

Mr. Rituraj Chakraborty
… for the petitioner
Mr. Anirban Ray, Ld. Govt. Pleader
Md. T. M. Siddiqui,
Mr. T. Chakraborty,
Mr. S. Sanyal
… for the State

Leave is granted to the learned advocate appearing for the petitioner to correct the name of the petitioner in the cause title.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order of the appellate authority dated 25.07.2023, 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 ten hours.

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 ten 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 20930 of 2023 is disposed of.

(Md. Nizamuddin, J.)