29.11.2023
PB
Sl. No.14.

WPA 25311 of 2023

Relay Express Pvt. Ltd. & Anr.
Vs
State Tax Officer, Goods and
Services Tax, Bureau of Investigation,
South Bengal Howrah Zone & Ors.

Mr. Rowsan Kr. Jha.
... For the Petitioners.

Mr. A. Ray,
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 action of detention of the petitioner's vehicle along with goods in question on the ground of non-updation of Part-B of the e-waybill. It is the case of the petitioner that due to some technical problem, the same could not be updated but immediately within two minutes of interception of the vehicle in question, the same was updated. Validity and genuineness of the updation of the Part-B was not doubted but still the respondent authority concerned detained the vehicle along with the goods and imposed penalty of Rs.8.71 lakh by the order dated 30th July, 2023 being

Annexure P-6 to the writ petition. I have perused the aforesaid impugned order of penalty which does not contain any cogent reason and the same is non-speaking order. Since it appears that violation of non-updating of Form-B is due to genuine difficulty and there was no intention of evasion of any tax and the formality of updating the Form-B was complied immediately within two minutes of interception of vehicle in question, imposition of penalty of Rs.8,71,074/- is very harsh, I am of the considered view that in the exceptional facts and circumstances of the case as recorded hereinabove, penalty of Rs.50,000/- will be justifiable. All legal consequences will follow automatically.

With this observation and direction, this writ petition being WPA 25311 of 2023 is disposed of.

(Md. Nizamuddin, J.)