

12.12.2023

Sl no. 17

Ct no. 2

P.M.

WPA 26734 OF 2023

Darpan Conclave Private Limited

- Vs -

**The Commissioner of Revenue, State
Tax, Siliguri Commissionerate,
Government of West Bengal & Ors.**

Mr. Arnab Chakraborty,
Mr. Aniket Chaudhury

... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader
Md. T. M. Siddiqui,
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 petitioner's goods along with the vehicle in question and the impugned order of penalty on the ground of misdeclaration /under declaration of the quantity of the goods in question.

Learned advocate appearing for the petitioner submits that during the pendency of the writ petition, petitioner has already paid the amount of penalty and got release of the goods in question.

Considering the facts and circumstances of this case and submission of the parties and in view of the fact that the impugned penalty order is an

appellable order and the petitioner has already paid the full amount of penalty, I am of the considered view that the appropriate remedy for the petitioner against the impugned penalty order will be before the appellate authority concerned by filing statutory appeal and without going into the merit of the impugned penalty order this writ petition being WPA 26734 of 2023 is disposed of with liberty to the petitioner to file appeal before the appellate authority and to raise all the points which has been raised in this writ petition.

(Md. Nizamuddin, J.)