

11.12.2023

Sl no. 10

Ct no. 2

P.M.

WPA 26788 OF 2023

Sunrise Procon Private Limited.

- Vs -

**Joint Commissioner of Revenue,
Bowbazar, Dharmotola & Anr.**

Mr. Vinay Kr Shraff,

Mr. Dev Kr. Agarwal,

Ms. Sanchita Dey

... for the petitioner

Mr. Anirban Ray, Ld. Govt. Pleader

Md. T. M. Siddiqui,

Mr. T. Chakraborty,

Mr. S. Sanyal

... for the State.

Heard learned advocates appearing for the parties.

The subject matter of challenge in this writ petition arises out of penalty order for expiry of E-way bill in course of transportation and the period between interception of the vehicle in question and the expiry is only thirteen hours which is less than a day and the reason for such expiry was bonafide and not with any intention to evade any tax and that such expiry has been caused due to the reason beyond control of the petitioner.

Considering the facts and circumstances of this case and submission of the parties and in view of the view taken by this Court in several other matters, this writ petition being WPA 26788 of 2023 is disposed of by quashing the impugned order of

penalty and the order of the appellate authority and accordingly all legal consequences will follow automatically. Respondent authority concerned shall refund the penalty amount in question recovered from the petitioner expeditiously but not beyond four weeks from the date of communication of this order.

(Md. Nizamuddin, J.)