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WPA 28332 of 2022

Kiran Chopra & Anr.

Vs

Assistant Commissioner of State Tax, Bureau of Investigation, South Bengal, Durgapur Zone & Ors.

Mrs. Rita Mukherjee,

Mr. Ghanshyam Jha,

Mr. Rawsan Kr. Jha

... For the Petitioners.

Mr. A. Ray, Ld. GP.,

Mr. T. Siddiqui,

Mr. D. Ghosh

... For the State.

Heard Mrs. Mukherjee, learned Advocate appearing for the petitioners and Mr. Siddiqhi, learned Additional Government Pleader appearing for the State respondents.

It appears from record that vehicle and goods in question were detained for lapse of e-way bill for a period of 12 hours. It also appears from record that the said vehicle and goods have been released on furnishing a Bank guarantee along with bond as appears from pages 84-90 of the writ petition.

Mr. Siddiqui, learned Additional Government Pleader appearing for the State respondents submits that the final adjudication order has already been passed which is an appealable order. Petitioners submit that the petitioners are agreeable to file appeal against the adjudication order in question but make

prayer for allowing the petitioners to dispose of the goods in question.

Considering the facts and circumstances of the case as appears from record and submission of the parties, this writ petition being WPA 28332 of 2022 is disposed of by directing the respondent authority concerned to allow the petitioners to dispose of the goods in question on condition that the petitioners will file the appeal within 15 days from date and if such appeal is filed, the same shall be considered and dispose of by the Appellate Authority concerned without raising the point of limitation. In case, petitioners face any difficulty in filing the appeal on-line, petitioners will be entitled to file the same manually.

(Md. Nizamuddin, J.)