

18.12.2023

Sl no. 29

Ct no. 2

P.M.

WPA 27962 OF 2023

RSD Natural Resources Pvt. Ltd & Anr.

- Vs -

The State of West Bengal & Ors.

Mr. Surjanil Das,
Mr. Lalid Baid
Ms. Saberi Saha

... for the petitioners

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.

By this writ petition petitioner has challenged the impugned show-cause notice for penalty on the ground of expiry of E-way bill and on the ground of violation of other provisions of WBGST Acts and Rules.

Mr. Siddiqui, learned Additional Government Pleader submits that the impugned show-cause notice has been issued not only the ground of expiry of E-way bill rather there is another ground of incorrect valuation of goods and tax charge.

During the pendency of this writ petition the development has taken place that is on the impugned show-cause notice final adjudication order has already been passed which is an appellable order and

the said adjudication order is not the subject matter in this writ petition.

Accordingly this writ petition being WPA 27962 of 2023 is dismissed.

However, dismissal of this writ petition will not be a bar on the part of the petitioner to avail the remedy available to him before the appropriate forum in accordance with law.

(Md. Nizamuddin, J.)