

27-09-2023
Court No.3
Sh/9.

**In The High Court At Calcutta
Jalpaiguri Circuit Bench**

W.P.A. 2177 of 2023

M/s. Darpan Conclave Private Limited & Anr.
-Vs-
The State of West Bengal & Ors.

Mr. Arijit Chakraborti,
Mr. Bijay Bikram Das,
Mr. Debaditya banerjee.
For the petitioners.

Mr. Hirak Barman,
Mr. Pretom Das.
For the State.

Ms. Suman Sehanabis (Mandal).
For the respondent no.10.

Affidavit of service filed today is kept with the records.

Respondent no.3 issued an order under Section 129(3) of State Goods and Services Tax Act, 2017 (in short, "said Act") imposing a penalty for illegal transportation of goods. An appeal was preferred by the petitioner in terms of Section 107 of the said Act.

Mr. Chakrabarti, learned advocate appearing for the petitioners asserts that the petitioners furnished a security in terms of Section 129(3) of the said Act before the relevant authority. During the pendency of the appeal the concerned respondent invoked the bank guarantee.

Mr. Chakraborti submits that a direction should be passed upon the respondents as an interim measure to hold the fund in a separate account.

No such prayer can be entertained at this stage.

Once the petitioners have submitted a bank guarantee, they are bound by its terms. The bank guarantee has been invoked on the basis of its terms.

In that view of the matter, no order is passed at this stage.

Needless to mention that the decision to invoke the bank guarantee shall be contingent upon the result of the appeal preferred by the petitioners under Section 107 of the said Act.

This writ petition is disposed of with a direction upon respondent no.2 to decide the appeal as expeditiously as possible, preferably within a period of two months from date provided the appeal submitted by the petitioner is otherwise in compliance with the statutory requirements.

Accordingly, WPA 2177 of 2023 is disposed of.

(KAUSIK CHANDA, J.)

