

25.01.2024

Sl no. 14

Ct no. 2

P.M.

WPA 1414 OF 2024

Bajh Industries Pvt. Ltd.

- Vs -

The State of West Bengal & Ors.

Mr. Surjanil Das,
Ms. Sabero Saha

... 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 made a prayer for quashing of the GST MOV-04, GST MOV-06, GST MOV-07, DRC-01 issued by the respondent No. 4/WBGST authority.

The case of the petitioner is based totally on facts and matters of evidence as appears on perusal of the writ petition.

Petitioner wants adjudication from this writ Court on the issue as to whether petitioner is engaged in business of selling bitumen emulsion RSI amongst others and that such goods were sought to be purchased by one SRM Plasto Private Limited and also wants adjudication from this Writ Court that whether the invoice in question was required to be transferred from petitioner's place of business to the buyers godown in Assam due to such reason and

petitioner also wants adjudication from this writ Court as to whether vehicle in question carrying the goods of the petitioner was detained by the respondent on physical verification or not and also wants adjudication from this writ Court as to whether excess weight was due to bitumen emulsion being carried in different containers and the weight of those containers were in excess.

In addition, learned Government Pleader submits that after the issuance of the aforesaid GST MOV petitioner was served with MOV-09 during the pendency of the writ petition and which is not the subject matter of the writ petition.

As recorded herein above, I am of the view that the petitioner intends this Court to exercise its constitutional writ jurisdiction under Article 226 of the Constitution of India to act as a fact finding and investigating authority in the facts and the matter of evidence which have been recorded herein above.

I failed to understand how the aforesaid issues could be questions of jurisdiction or questions of law or issue of violation of principle of natural justice for entertaining the writ petition. However, since learned advocate for the petitioner finally does not want to

proceed in this matter being W.P.A. 1414 of 2024,
the same is dismissed for non-prosecution.

(Md. Nizamuddin, J.)