

D/L 194
14.03.2024
Court No. 02
Sayandeep

WPA 4842 of 2024

Basant Kumar Hamirbasia
Vs.
Assistant Commissioner of State Tax, BI (North Bengal)
Raiganj Zone & Ors.

Mr. Rituraj Chakraborty
..... for the petitioner

Mr. Anirban Ray
Mr. T. M. siddiqui
Mr. Soumitra Mukherjee
Mr. Debraj Sahu
..... for the State

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned penalty order dated 5th February, 2024 passed by the WBGST authority concerned which is an appealable order under the Statute. Petitioner has also prayed for relief of direction upon the respondent authority concerned to release the seized goods in question.

Considering the facts and circumstances of the case and submission of the parties, this writ petition being WPA 4842 of 2024 is disposed of by granting liberty to the petitioner to file statutory appeal before the appellate authority concerned and to make application before the adjudicating authority concerned for release of the goods in question in

accordance with law particularly as per provisions under Section 129 of the WBGST Act. If such application is made by the petitioner for release of the goods in question, the same shall be considered by the respondent authority concerned in accordance with law and the goods in question shall be released if petitioner fulfills the condition as required under law, within a period of two weeks from the date of such compliance by the petitioner.

Accordingly, the writ petition being WPA 4842 of 2024 is disposed of.

(Md. Nizamuddin, J.)