02.07.2024
Item No.114
M/L
gd/ssd

MAT/423/2023
THE ASSISTANT COMMISSIONER OF REVENUE
HOWRAH ZONE, BUREAU OF INVESTIGATION
SOUTH BENGAL AND ORS.
VS
AJAY SHAW PROPRIETOR OF M/S. SHAW AGENCY

Md. T.M. Siddiqui
..for the State.

1. This intra court appeal by the State, namely, the Assistant Commissioner of Revenue, Bureau of Investigation, Howrah Zone (South Bengal) is directed against the order dated 23.08.2022 in WPA 18137 of 2022.

2. The said writ petition was filed by the respondent herein challenging the order passed by the appellate authority under the WBGST Act confirming the order passed by the adjudicating authority imposing penalty for transporting goods in a vehicle after the expiry of e-way bill on 22.08.2021 at 11.59 p.m. when the vehicle was intercepted at 09.30 p.m. on 23.08.2021.

3. The learned Single Bench found that the time gap is about 21 hours and noted that which is less than one day and held that imposition of penalty was not warranted.

4. The reasoning given by the learned Single Bench does not call for interference as in more or less

similar cases this court has also taken an identical view, more particularly when there was nothing brought on record by the department that the respondent intended to evade payment of tax.

5. Hence, the appeal stands dismissed.

(T. S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)