

17 09.04.2024
AN Ct. No. 01
RP

MAT 662 of 2024
with
IA No. CAN 1 of 2024

Tousif Shaikh, Proprietor of M/s. Dream Moto Kolkata
Vs.
The Assistant Commissioner of State Tax, Bureau of
Investigation, South Bengal, Kharagpur Zone & ors.

Mr. Ankit Kanodia
Ms. Megha Agarwal
Mr. Jitesh Sah

... For the Appellant

Mr. T. M. Siddiqui, Id. A.G.P.
Mr. Tanmoy Chakraborty
Mr. Saptak Sanyal

... For the State

1. This intra-Court appeal filed by the appellant is directed against the order dated 02.04.2024 by which the writ petition filed by the appellant challenging the order directing payment of penalty in respect of certain cars which were to be transported to the State of Kerala was put to challenge as rightly held by the learned Single Judge of this Court since the appellant is questioning the valuation of the cars and as referred to the various provisions of the statutes, the matter has to be adjudicated by the appellate authority and the appellant should not be permitted to by pass such remedy.

2. Accordingly, the appeal and the application stand **dismissed** and the order passed by the learned Single Judge is affirmed. The appellant is directed to file the appeal within a period of 10 days from the date of receipt of the server copy of this order and on receipt of the appeal

petition, the appellate authority is requested to fix an early date for hearing of the appeal and vehicles which are to be transported are still lying in Durgapur and endeavour to pass orders in the appeal petition within two weeks on the date on which the personal hearing is concluded.

(T. S. Sivagnanam)
(Chief Justice)

(Hiranmay Bhattacharyya, J.)