

WPTT 66 of 2015

**Assistant Sales Tax Officer,
Central Section & Ors.**

Vs.

Mr. Gurdev Singh

Mr. Tanoy Chakraborty
Mr. Saptak Sanyal

... ... for the petitioners

Mr. Boudhayan Bhattacharyya
Ms. Stuti Bansal
Ms. Rinki Saha
Mr. S.S. Prasad

... ... for the respondent

1. Heard Shri Tanoy Chakraborty, learned counsel for the petitioners and Shri Boudhayan Bhattacharyya, learned counsel for the respondent.
2. This petition has been filed praying to quash the order dated 04.02.2015 in R.N. Case No.1747 of 2012 (Mr. Gurdev Singh Versus Sr. JCCT, Central Section & Anr.) passed by the West Bengal Taxation Tribunal, whereby the appeal of the respondent herein was allowed along with cost of Rs.10,000/-. The findings recorded by the tribunal regarding illegal detention of vehicle is a finding of fact based on consideration of relevant materials on record. Therefore, it cannot be interfered with. The tribunal has given substantial reason for imposition of cost which does not require any interference.

3. For all the reason aforestated, we do not find any merit in this petition. Consequently the petition fails and is hereby dismissed.

(Surya Prakash Kesarwani, J.)

(Rajarshi Bharadwaj, J.)