

W.P.A. 20290 of 2024

Preeti Shaw
versus
Assistant Commissioner of Revenue, Bureau of
Investigation (North Bengal), Alipurduar Zone & Ors.

Mr. Sandip Choraria
Mr. S. Seal
Mr. Rishav Manna

...For the petitioner

Mr. Anirban Ray, Ld. GP
Mr. Md. T.M.Siddiqui, AGP
Mr. Tanoy Chakraborty
Mr. S. Shaw
Mr. S. Sanyal

...For the State

1. Affidavit of service filed in Court today is retained with the record.
2. Challenging an order dated 29th July 2024 passed under Section 129(3) of the WBGST/CGST Act, 2017 (hereinafter referred to as the “said Act”) in Form GST MOV-09, the instant writ petition has been filed.
3. Mr. Ray, learned Government Pleader appearing for the petitioner would submit that the petitioner has an alternative efficacious remedy in the form of an appeal before the appellate authority under Section 107 of the said Act.
4. Heard the learned advocates appearing for the respective parties.
5. It appears that the present writ petition does not raise any serious issue as regards jurisdiction of the proper officer to pass the order dated 29th July 2024 under Section 129(3) of the said Act nor any case of violation of principles of natural justice has been made out. What the petitioner challenges, is the correctness of the said order dated 29th July, 2024. Having regard thereto, I am of the view that there is no scope to entertain the present writ petition, since the petitioner has an efficacious alternative remedy available in the form of an appeal.

6. However, considering the submissions made by the parties and taking note of the fact that the present writ petition has been filed on 8th August 2024, i.e., within a month from the date of passing of the order under Section 129(3) of the said Act and considering the plight of the petitioner that the goods as also the conveyance of the petitioner are still under detention, I am of the view that in the event the petitioner files the appeal from the order dated 29th July 2024 passed under Section 129(3) of the said Act within a period of 2 weeks from date, the appellate authority shall hear out and dispose of the appeal as expeditiously as possible, preferably within a period of 3 weeks from the date of filing of the appeal, subject to compliance of other formalities by the petitioner.

7. With the above observations and directions, the writ petition being WPA 20290 of 2024 is disposed of.

8. All parties shall on the basis of the server copy of this order duly downloaded from this Court's official website.

(Raja Basu Chowdhury, J.)