09.01.2024
PB
Sl. No.6.

WPA 28011 of 2023

Dinesh Kumar Gupta
Vs
Deputy Commissioner State Tax,
Bureau of Investigation (South
Bengal), Durgapur Zone & Ors.

Mr. Sumit Ghosh.
... For the Petitioner.

Mr. A. Ray,
Mr. T. M. Siddiqui,
Mr. S. Sanyal.
.......for the State.

Heard learned advocates appearing for the parties.

The subject matter of challenge in this writ petition arises out of impugned penalty order for expiry of E-way bill in course of transportation and the period between interception of the vehicle in question and the expiry is only eight hours 15 minutes which is less than a day and the reason for such expiry was bonafide and not with any intention to evade any tax and that such expiry has been caused due to the reason beyond control of the petitioner.

Considering the facts and circumstances of this case ad submission of the parties and in view of the view taken by this Court in several other matters, this writ petition being WPA 28011 of 2023 is disposed of by quashing the impugned order of penalty and the order of the appellate authority and accordingly all legal consequences will follow automatically. Respondent authority concerned shall refund the penalty amount in question recovered from the petitioner expeditiously but not beyond four weeks from the date of communication of this order.

(Md. Nizamuddin, J.)