WPA 29191 OF 2023

08.01.2024
Sl no. 11

Ct no. 2
P.M.

Ashish Kumar Sharma, proprietor of the business namely, M/s. Bengal Tar & Chemicals
- Vs -
The Deputy Commissioner, State Tax Bureau of Investigation, South Bengal, Howrah Zone & Ors.

Mr. Rajarshi Chatterjee,
Mr. Govind Jethmalia
... for the petitioner.

Mr. Anirban Ray, Ld. Govt. Pleader
Md. T. M. Siddiquui,
Mr. T. Chakraborty
... for the State.

Heard learned advocates appearing for the parties.

By this writ petition petitioner has challenged the impugned order of the appellate authority of the WBGST authority dismissing the appeal of the petitioner and confirming the order of the adjudicating authority imposing the penalty in question for expiry of e-way bill, the period of which is more than four days between the time of expiry and interception of the vehicle in question.

Petitioner submits that reason for expiry was due to breakdown of the vehicle in question without annexing any supporting documents to this writ petition and by mere contending that the petitioner had no intention to evade tax is not sufficient. If such contention is accepted then transporting without a valid e-way bill will remain a piece of paper and mere idle formality.

In view of the discussion made above I find no merit in this writ petition being WPA 29191 of 2023 and accordingly the same is dismissed.

(Md. Nizamuddin, J.)