20.05.2024
Sl. No.27
akd

IN THE HIGH COURT AT CALCUTTA
Circuit Bench at Jalpaiguri

M. A. T. 43 of 2024
(CAN 1 of 2024)

[Samarjit Jain -Vs- Deputy Commissioner of Revenue, BI (North Bengal) & Ors.]

Mr. Dhiraj Lakhotia
Ms. Radhika Agarwal
Ms. Meghna Joshi
Ms. Khushi Kundu
… … for the appellant

Mr. Subir Kumar Saha … ld. A.G.P.
Mr. Dilip Kumar Agarwal
… … for the State

1. Learned Advocate for the appellant submits there was no violation of the provision of GST Act and the goods were transported under a valid E-way bill and tax invoice.
2. Whether penalty raised upon the appellant in the impugned show cause notice was lawful or not is a mixed question of fact and law which may be agitated by him before the appellate forum.
3. It is undisputable that the respondent no.2 i.e. Assistant Commissioner of Revenue (WBGST) has the jurisdiction to issue the impugned show cause notice calling upon the appellant to respond to the penalty proposed against him.
4. Under such circumstances, we do not find any illegality in the order impugned.

5. In the event, the appellant resorts to the statutory appellate remedy within seven days from date, the period of which he was pursuing the writ petition and the appeal proceeding before this court shall be deducted for the purpose of computation of the period of limitation.
6. With the aforesaid observation, MAT 43 of 2024 is disposed of.
7. In view of disposal of the appeal, connected application being CAN 1 of 2024 is also disposed of.
8. There shall be however, no order as to costs.
9. Urgent Photostat certified copy of this order, if applied for, be given to the parties on usual undertaking.

(Ajay Kumar Gupta, J.) ***(Joymalya Bagchi, J.)***