22
30.01.2024
d.p.

Calcutta High Court
In the Circuit Bench at Jalpaiguri
Appellate Jurisdiction

W.P.A 2833 of 2023

Anand Singh Rawat
-versus
Senior Joint Commissioner, State Tax,
Bureau of Investigation, North Bengal (H.Q.) & Ors.

Mr. Partha Pratim Sarkar,
Mr. Sudip Guha,
Mr. Sandip Guha.
...For the Petitioner.

Mr. Subir Kumar Saha,
Ms. Rima Sarkar.
...For the State.

Mr. Ratan Banik,
Mr. Saptarhi Banik.
...For the Respondent No.4.

The petitioner seeks release of 35 tea bags totaling 910 kgs. which were detained by the Assistant Commissioner, State Tax, Bureau of Investigation, North Bengal (H.Q.) on 18th January, 2023 along with other goods and the vehicle.

The petitioner submits that he is the owner of the tea bags and is no way connected with the other goods and the vehicle which were detained.

The petitioner submits that the tea bags are perishable goods and are required to be released.

The petitioner filed representation before the Senior Joint Commissioner, State Tax, Bureau of Investigation in August 2023 but there is no response.

The petitioner relies upon several orders passed by this Court under similar circumstances. One of such orders is annexed at page 16 of the writ petition.

Learned advocate appearing on behalf of the Directorate Revenue Intelligence submits, upon instructions, that the said authority does not have any objection if the tea bags are released in favour of the petitioner provided the State Tax authority does not have any objection to the same.

Learned advocate appearing on behalf of the State Tax authority submits, upon instructions, that the tea bags were seized as per the direction of the Directorate Revenue Intelligence. The State Tax authority does not have any objection if the Directorate Revenue Intelligence does not have any objection in releasing the tea bags.

It appears from the submissions made on behalf of the parties that none of the official respondents have any objection with regard to the release of the tea bags in favour of the petitioner.

In view of the above, the respondent no. 3 is directed to release the detained tea bags to the petitioner in accordance with law, If there is no impediment for releasing the same, within one week from the date of communication of this order subject to furnishing an undertaking before the authority to appear for enquiry/investigation as and when called for.

It is made clear that this order is passed only in respect of the tea bags which were detained. As regards the other goods, it will be open for the concerned respondent authority to continue the investigation and conclude the same in accordance with law.

The instruction forwarded by the State Tax authority be retained with the records.

The writ petition stands disposed of.

Urgent certified photo copy of this order, if applied for, be supplied to the parties expeditiously on compliance of usual legal formalities.

(Amrita Sinha, J.)