

08.05.2025
sayandeep
Sl. No. 02
Ct. No. 05

WPA 1473 of 2025

IFABEX Technologies
Vs.
State of West Bengal & ors.

Ms. Sweta Mukherjee

.... for the petitioner

Mr. Anirban Ray, Ld. GP

Mr. T. M. Siddiqui, Sr. Advocate

Mr. N.Chatterjee

Mr. Tanoy Chakraborty

Mr. S. Sanyal

....for the State

1. The affidavit-of-service filed in Court today be taken on record.
2. Mr. Chakraborty, learned advocate representing the respondents in course of hearing has made over the following documents to the petitioner which are noted hereinbelow:
 - MOV 1 dated 3rd July, 2024
 - MOV 2 dated 3rd July, 2024
 - DRC 01 dated 18th July, 2024
 - MOV 5 dated 22nd July, 2024
 - MOV 9 dated 18th July, 2024
3. Since, the aforesaid documents have been made over to the petitioner, I am of the view that the petitioner having regard to the provisions contained in Section 107 of the WBGST/CGST Act, 2017 (hereinafter referred to as the "said Act") shall have the liberty to file an appeal. At the same time, noting the fact that the aforesaid order under Section 129(3) of the said Act dated 18th July, 2024 has not been issued in the name of the petitioner and upon hearing Ms. Mukherjee, learned advocate representing the

petitioner, leave is granted to the petitioner to file the appeal manually.

4. The respondents are directed to assist the petitioner in filing such appeal. The aforesaid order is being passed on the premise and the claim made by the petitioner that a portion of the penalty has been paid by the petitioner to the extent of Rs.11,00,000/- though the receipt thereof, has been issued in the name of Sibu Das.
5. Since this Court has not gone into the merits of the order passed under Section 129(3) of the said Act dated 18th July, 2024, it shall be open to the appellate authority to decide all points raised by the petitioner on merits.
6. Mr. Chakraborty would however, submit that though by order dated 30th April, 2025, this Court had directed the respondents to ascertain whether the e-way bill for movement of goods generated by the petitioner at the time of detention of the vehicle in question was valid, according to him the aforesaid issue is best to be left to the appellate authority to decide.
7. The writ petition accordingly stands disposed of.

(Raja Basu Chowdhury, J.)