

08.04.2025
Item No.3
Ct. No.01
SM/SG

MAT 296 of 2025
with
IA NO: CAN/1/2025
with
CAN/2/2025
with
CAN/3/2025

JAGANNATH TRADING
VS
STATE OF WEST BENGAL AND ORS.

Mr. Debasish Ghosh, Adv.
Mr. Debanuj Basu Takur, Adv.

....For the Appellant

Mr. Anirban Ray, G.P. (Sr. Adv.)
Mr. T.M. Siddiqui, A.G.P. (Sr. Adv.)
Mr. Tanoy Chakraborty, Adv.
Mr. Saptak Sanyal, Adv.

....For the State-Respondent

1. The intra-court appeal is directed against an order by which learned Single Bench declined to grant any interim order but directed affidavits to be filed. During the pendency of the appeal there appears to have been subsequent developments which necessitated the appellant to file CAN/3/2025 to bring on record the show-cause notice which was issued to the appellant under section 129(1) of the WBGST Act, 2017 read with CGST Act, 2017. The appellant stated to have submitted a reply to the show-cause notice. These facts are sought to be brought on record by the petitioner by way of this application in CAN/3/2025.

2. Learned senior advocate appearing for the State submitted that subsequently an order has been passed under section 129(3) of the Act dated 6th December, 2024, copy of which handed over to the learned advocate appearing for the appellant/writ petitioner. The said order shall be forwarded to the e-mail address of the appellant which shall be furnished by the appellant to the department.
3. So far as the challenge to the detention, show-cause notice or the final order is concerned, it is for the appellant to agitate the claims in the pending writ petition. Two issues which arise out of the matter is detention of the vehicles and the goods. Vehicles is the TATA truck which was carrying the goods which are Areca-nuts measuring a quantity of 17760 kg. If the vehicle continues to be under detention the vehicle will get deteriorated and it will ultimately be reduced to a scrap. Therefore, we direct the respondent authorities to release the vehicle in question subject to appellant paying a sum of Rs.1,00,000/- to the appropriate authority of the respondent and the vehicle should be released with three days from the date of payment.
4. So far as the goods are concerned, since they are stated to be Areca-nuts, they have self-life. If the Areca-nuts which are packed in 222 bags of 80 kg. which will ultimately be unfit for human

consumption and destruction has to be ordered. Therefore, we direct the department to sell the Areca-nuts at the best possible price which is realisable within 15 days from receipt of server copy of the order and retain the sale proceeds in a separate account subject to the outcome of the writ petition. It will be well-open to the appellant to participate in the auction sale proceeding.

5. Leave is granted to the appellant to file a separate application in the pending writ petition bringing on record the subsequent event and also canvass additional ground.
6. With these aforesaid directions, the appeal along with all the applications is disposed of.
7. Urgent Photostat certified copy of this order, if applied for, be given to the parties, on priority basis, upon compliance of all necessary formalities.

[T.S. SIVAGNANAM]
CHIEF JUSTICE

[CHAITALI CHATTERJEE (DAS), J.]