

27.04.2026

**DL-08
Ct. No. 03
Srimanta**

**In the High Court at Calcutta
Constitutional Writ Jurisdiction
Appellate Side**

WPA/4166/2026

**Shankar Rambhau Ninawe
-Vs.-
State of West Bengal & Ors.**

Ms. Bulbuli Basu

...for the petitioner.

Mr. Santanu Kumar Mitra,

Mr. Subhadip Biswas

...for the State.

1. Challenging the refusal on the part of the proper officer to treat the petitioner as an owner of the goods which had been detained under Section 129(1) of the WBGST/CGST Act, 2017, the instant writ petition has been filed. The petitioner contends that the petitioner has already paid the penalty in terms of Section 129(1)(a) of the said Act, notwithstanding the above, the proper officer has refused release of the vehicle and the goods. According to the learned Advocate for the petitioner though the petitioner has a remedy in the form of an appeal from the order passed under Section 129(3) of the said Act, on merits, since the authorities

continue to detain the vehicles and the goods despite the petitioner making payment of penalty, the petitioner has approached this Court.

2. Mr. Mitra, learned Advocate appears for the State.
3. Having heard the learned Advocates appearing for the respective parties and though diverse arguments and counter-arguments have been made and noting that the proper officer has refused to treat the petitioner to be an owner of the goods based on his findings as appearing at page 194 of the said Act and since at this stage there is little scope for this Court to enter into factual issues, I am of the view that it shall be prudent at this stage to permit the petitioner to seek release of the goods and vehicles by permitting the petitioner to secure the balance amount of penalty as determined by the proper officer to the extent payable under Section 129(1)(b), inasmuch as a part of the penalty in terms of Section 129(1)(a) of the said Act has already been paid.
4. Accordingly, in the event the petitioner secures the balance amount of penalty by way of fixed deposit receipts issued by any nationalized Bank

in the name of the petitioner and submits the same with the respondents by undertaking to keep the same renewed till disposal of the appeal to be filed by the petitioner by endorsing the same in favour of the respondents or in the alternative to secure the balance amount by way of Bank guarantee executed by any nationalized Bank in favour of the respondents, and to keep the same renewed from time to time until disposal of the appeal, the proper officer upon compliance of usual formalities and upon obtaining necessary indemnity as may be required, release the goods and vehicles in favour of the petitioner. It is made clear if no appeal is filed by the petitioner within further period of three months from the date of order of release, the proper officer shall be at liberty to seek encashment of the fixed deposits and/or encash the bank guarantee and realize the same in protanto satisfaction of its claim against the petitioner.

5. With the above observations, the writ petition is disposed of.

(Raja Basu Chowdhury, J.)