IN THE HIGH COURT AT CALCUTTA
CIRCUIT BENCH AT JALPAIGURI
CIVIL APPELLATE JURISDICTION
APPELLATE SIDE

Present:
The Hon'ble Justice Debangsu Basak
And
The Hon'ble Justice Chaitali Chatterjee (Das)

MAT 2 of 2026
With
IA No.: CAN 1 of 2026

Riya Das
Vs.
Inspector of CGST & CX, Headquarter, Anti Evasion Unit, Siliguri Commissionerate & Ors.

For the Appellant	: Mr. Mainak Bose, Ld. Sr. Advocate Mr. Avrojyoti Das, Advocate Mr. Akshat Agarwal, Advocate Mr. Deokinandan Sharma, Advocate Mr. Rituraj Chakraborty, Advocate Mr. Rajdeep Das, Advocate
For the Respondents	: Mr. Ratan Banik, Advocate Mr. Bishwaraj Agarwal, Advocate
Heard & Judgment on	: **January 9, 2026**

DEBANGSU BASAK, J.:-

1. Appeal is at the behest of the writ petitioner and directed against order dated December 17, 2025 passed in WPA 2021 of 2025.

2. Learned Senior Advocate appearing for the appellant submits that, the appellant is the owner of the consignment. Consignment is perishable in nature. He refers to the show-cause notice. He submits that, the quantum of penalty that can be imposed in terms of the show-cause notice is Rs.5,23,264/-. Appellant is ready and willing to furnish such amount by way of a security to the authority. He also submits that, since the goods are perishable in nature, the same should be allowed to be released.
3. Learned Senior Advocate appearing for the appellant submits that, there is no dispute with regard to the ownership of the consignment. He refers to the various documents annexed to the writ petition. He draws the attention of the Court to the e-Bill. He also draws the attention of the Court to the letter dated August 28, 2025 issued by the appellant to the Assistant Commissioner claiming the ownership of the consignment. He submits that, the deposit of the fine may be allowed without prejudice to the rights and contentions of the parties.
4. Learned Advocate appearing for the respondent authorities submits that, the ownership of the goods is in dispute. He relies upon the circular of the Central Government, a judgment of a Single Bench rendered in ***WPA 2144 of 2025*** dated December 10, 2025 ***(M/s. JJ Traders vs. Union of India & Ors.)***. He also relies upon an order dated November 19, 2025 passed in ***Special Leave Petition to Appeal (C) No.22173/2025 (S.N. Trading Company & Anr. vs. Union of India & Ors.)*** in this regard.

5. The appeal is directed against an order refusing to pass interim order directing release of the goods to the appellant. Writ petition is still pending.

6. Goods concerned are areca nuts. Goods admittedly are perishable in nature. Goods were being conveyed by way of an e-Bill. Goods were intercepted by the respondent authorities.

7. Upon becoming aware of the interception of the goods by the respondents, appellant issued a letter dated August 28, 2025 claiming ownership of the seized goods.

8. Appellant suffered a notice under Section 129(3) of the Central Goods and Services Tax Act, 2017 read with Section 20 of the Integrated Goods and Services Tax Act, 2017.

9. No material is placed before us to suggest that, claim of ownership of the appellant before us in respect of the consignment concerned is incorrect. There are no other claimants in respect of the consignment concerned.

10. The notice under Section 129(3) of the Act of 2017 was impugned by way of a writ petition where as an interim measure appellant sought release of the seized goods.

11. Impugned notice dated August 29, 2025 assessed the penalty leviable on various parameters. One of the parameters is with regard to the liability of an owner of the goods. Such liability is quantified at Rs.5,23,264/-.

12. Appellant before us is claiming ownership of the consignment. Therefore, the liability of the appellant is limited to Rs.5,23,264/- as contained in the impugned notice dated August 29, 2025.

13. As noted above, there is no contrary claim of the ownership. No material is placed before us to suggest that the claim of the ownership of the appellant is false.

14. Relevant Circular on the issue of ownership and the manner in which the same is to be dealt with in respect of consignment seized, is the Circular dated December 31, 2018 issued by the authorities.

15. With regard to an answer in respect of a frequently asked questions being Serial No.6 of such Circular, it is clarified by the authorities that, if the invoice or any other specified document is accompanying the consignment of goods then either the consignor or the consignee should be deemed to be the owner. If the invoice or any other specified document is not accompanying the consignment of goods then in such cases the proper officer should determine who should be declared as the owner of the goods.

16. In the facts and circumstances of the present case, document of title to the consignment was seized with the goods. The document of title seized suggests ownership of the appellant in respect of the seized consignment.

17. As noted above, there is no contrary claim by any of the parties with regard to the seized consignment. It is the Circular dated December 31, 2018 of the authorities itself that lays the issue of ownership of the

consignment at rest with the appellant being treated as the owner of the seized consignment as documents of title were accompanying the seized goods.

18. In ***M/s. JJ Traders*** (supra), the Court directed release of the goods and the conveyance taking into account the perishable nature of the areca nuts seized by directing furnishing of security in terms of the Section 129(1)(a) of the Act of 2017 and furnishing security for the balance sum determined under Section 129(1)(b) of the Act of 2017 in the form of a bank guarantee. Factual scenario in the present case is different. No one before us is claiming release of the vehicle.

19. In ***S.N. Trading Company & Anr.*** (supra), Hon'ble Supreme Court during consideration of a Special Leave Petition sought various information from the appellant with regard to the ownership of the seized consignment. As noted above, the ownership of the seized consignment in the facts and circumstances of the present case is not in dispute.

20. In such facts and circumstances, considering the perishable nature of the seized consignment and taking the appellant as the owner of the seized consignment and the offer of the appellant to secure the amount claimed as against the owner of the consignment, we direct the appellant to deposit the sum of Rs.5,23,264/- with the respondent authorities within a period of 7(seven) days from date by way of a bank draft or equal instrument.

21. Upon such deposit being made, the respondent authorities will release the seized consignment in favour of the appellant forthwith.

22. The amount deposit shall abide by the result of the pending writ petition.

23. **MAT 2 of 2026** and **IA No.: CAN 1 of 2026** are **disposed of** without any order as to costs.

(Debangsu Basak, J.)

24. I agree.

(Chaitali Chatterjee (Das), J.)

(AD)