

Form J(2)
JPD Sl.No. 7
Sudipta

In the High Court at Calcutta
In the Circuit Bench at Jalpaiguri
Constitutional Writ Jurisdiction
Appellate Side

Present:

The Hon'ble Justice Aniruddha Roy

WPA 647 OF 2026

M/s Raja Supari Processing Unit

Vs.

Union of India and Anr.

For the Petitioner : Mr. Pulkit Verma, Adv. (VC)
Ms. Pooja Sah, Adv.
Mr. A. R. Chowdhury, Adv.

For the Respondents : Mr. Dilip Kumar Agarwal, Adv.
Mr. Bishwa Raj Agarwal, Adv.

Heard on : May 18, 2026

Judgment on : May 18, 2026

[In Court]

Aniruddha Roy, J. :

Facts:

1. The petitioner as a **consignor** claims to have supplied and transported **Dried Areca Nuts** (hereinafter, the nuts) for a quantity of **17,710 kgs.**

pursuant to the order placed by one M/s. Bhairav International at New Delhi (hereinafter, the **consignee**).

2. During the transit the truck, through which the goods were transported, was intercepted by the CGST Authority and the consignment and the conveyance had been detained.
3. The revenue authority had issued a show-cause notice dated **April 13, 2026, annexure P/7 at page 56** to the writ petition under **Section 129(3) of 2017 Act** read with **Section 20 of IGST Act, 2017**.
4. Petitioner has submitted its reply dated **April 17, 2026, Annexure P/8 at page 62** to the writ petition.
5. The revenue authority then passed its order dated **April 20, 2026 at page 78** to the writ petition and then issued the demand dated **April 20, 2026, Annexure P/10 at page 79** to the writ petition for a total sum of **Rs.34,58,000/- for 18,200 kgs** of nuts and additionally on account of **conveyance** a sum of **Rs.2,00,000/-**.
6. **Page 83 & 84** of the writ petition shows that, the demand in terms of **Section 129(1)(a)** of the 2017 Act is for a sum of **Rs.3,45,800/-** and the demand in terms of **Section 129(1)(b)** of 2017 Act is for **Rs.34,58,000/-**.
7. At this juncture, claiming release of the consignment in terms of **Section 129** of the 2017 Act the petitioner has filed the instant writ petition.

Submissions:

8. Mr. Pulkit Verma, learned Advocate (VC), with Ms. Pooja Sah, learned Advocate, appearing for the petitioner submits that in the similar facts and situation and on identical point of law, this Court has already delivered a judgment on **May 14, 2026, In the matter of : Ranjeet Kumar Poddar Vs. Assistant Commissioner of CGST & CX Headquarter, Anti Evasion Unit, Siliguri Commissionerate and Anr.** rendered in **WPA 622 of 2026** where the writ petitioner therein was permitted to have the consignment released in compliance of the provision laid down under **Section 129 (1)(a) of 2017 Act** and consequential directions have also been made.
9. Mr. Dilip Kumar Agarwal, learned Advocate, with Mr. Bishwa Raj Agarwal, learned Advocate, appearing for the revenue submits that till date no appeal has been carried out from the said judgment dated **May 14, 2026.**

Decision:

10. Since the goods are perishable in nature and the revenue has not come up with any concrete or unimpeachable evidence neither has it mentioned in its order for demand dated **April 20, 2026** which would suggest, *prima facie*, that the petitioner is not the owner of the consignment, necessary directions are passed hereinafter.

11. In view of the foregoing reasons and discussions, this Court holds that, subject to compliance of the provisions laid down under Section **129(1)(a) of the 2017 Act**, the consignment shall be released in favour of the petitioner in accordance with law. The consignment shall be released **positively** within the **next three clear days** from the date of deposit of the amount by the petitioner in terms of **Section 129(1)(a) of the 2017 Act**.
12. In the event, the petitioner fails to file statutory appeal within **three weeks** from date, as undertaken by him or beyond the period of limitation, if any, prescribed under the law, and the demand attains its finality, the revenue authority shall be free to proceed against the petitioner to realize the demand in accordance with law.
13. It is further clarified that in the event, the petitioner pays the penalty in terms of **Section 129(1)(a) of the 2017 Act**, irrespective of payment on account of the conveyance by the conveyance owner, the consignment shall be released in favour of the petitioner.
14. With the above observations and directions, this writ petition **WPA 647 of 2026** stands **disposed of**, without any order as to costs.
15. Parties shall act on the basis of the server copy of this judgment duly downloaded from the official website of this Court.

(Aniruddha Roy, J.)