

In The High Court at Calcutta

In The Circuit Bench at Jalpaiguri

Appellate Side

Ct. No. 5 **26.02.2026**
JPD
Item No. 17 SM

WPA 1650 of 2022

Dharam Chand Agarwal

Versus

**Assistant Commissioner Revenue, Central Section,
Bureau of Investigation & Anr.**

Mr. Kallal Ghosh

.....for the petitioner

1. The writ application has been preferred praying for setting aside of the order dated 28.07.2021 passed by the Senior Joint Commissioner of Sales Tax, Siliguri Circle respondent no. 2.

2. Vide the impugned order the appellate authority considered the case of the appellant/petitioner herein in detail and was of the view that the petitioner herein was duly served with proper show cause notice and also given opportunity of hearing.

3. The grounds of appeal raised by the petitioner herein were dealt with in detail by the authority by relying upon the relevant provisions of law and that the show cause notice was issued upon the appellant/petitioner herein by following the proper procedure under the Act.

4. Regarding the issue of jurisdiction raised by the appellant, the authority concerned has submitted the officers herein was of the finding that no proceedings has been initiated by the CGST and that there was no parallel proceedings under the

State Act as well as the Central Act and as such the adjudicating officer under the State Act, who had initiated the proceedings in this case was duly empowered. Regarding the grounds of appeal raised by the appellant that e-way bill was not generated, the authority concerned be relied upon the relevant provision of the Act found that the adjudicating officer through the proceeding found that the appellant/petitioner herein could not be produced any documentary evidence to show as to why the consignment of goods in the present case were being transported. The defence of the petitioner herein that in case of transportation in bulk as the incident occurred was not rightly not accepted by the adjudicating authority.

5. It further appears that the appellant has appeared at all stages of hearing in the proceedings before the adjudicating authority and the appellate authority and at the opportunity to place his case which was duly considered by the said authorities in detail.

6. The petitioner's prayer for minor breach of track regulation which was not considered by the authorities also requires no inference by this Court. Accordingly, considering all these facts, this Court finds that the impugned orders suffered from no irregularity and as such requires no interference.

7. The Writ application stands disposed of.

8. Applications, if any, connected thereto stand disposed of consequently.
9. Interim order, if any, stands vacated.
10. Photostat certified copy of this order, if applied for, be given to the parties on priority basis upon compliance of all formalities.

[Shampa Dutt (Paul). J]