

ADSL 1
14.07.2026
Court. No. 25
suwayan

WPA 14486 of 2026

**Rijawanul Hoda
Vs.
The State of West Bengal & Ors.**

*Mr. Swapan Banerjee
Mr. Diptendu Narayan Banerjee
Mr. Kaustav Banerjee*

...for the petitioner.

*Mr. Rajdeep Mazumder, Ld. A.A.G.
Mrs. Sudipa Banerjee
Mr. Guddu Singh*

...for the State.

1. The petitioner has filed the present writ application praying for a direction upon the respondent authorities to release the truck owned by the petitioner having registration no. JH09BC8892 on any terms and conditions.
2. During the pendency of the matter, the Additional Excise Commissioner, Bardhaman Excise Division has taken up the matter and by an order dated July 3, 2026 passed an order by allowing the interim custody of the said vehicle to the petitioner as well as the registered owner of the vehicle subject to furnishing bank guarantee of Rs. 20 lakhs and other conditions.
3. Learned counsel for the petitioner has produced the order passed by the Additional Excise Commissioner, Bardhaman Excise Division dated July 3, 2026 and prayed for modification of the said order by allowing the petitioner to furnish the bond instead of furnishing the bank guarantee of Rs. 20 lakhs.

4. Learned A.A.G. submits that as per the amended Section 78 Sub-Section (2) (e) of the West Bengal Finance Act, 2024 any aggrieved person by an order passed under the said Act may prefer an appeal within 30 days before the Excise Commissioner or any officer not below the rank of Additional Excise Commissioner. He submits that the order passed by the Additional Excise Commissioner is appealable order and as such the petitioner has to approach before the appellate authority challenging the said order if the petitioner is aggrieved with the said order.
5. Learned counsel for the petitioner submits that since the month of March, 2026 the vehicle is with the respondent authorities due to which the petitioner is facing great difficulties. He submits that the vehicle has already been secured in the bank.
6. Considering the submission made by the learned counsel for the respective parties.
7. This Court finds that the order passed by the Additional Excise Commissioner, Bardhaman Excise Division dated July 3, 2026 is appealable order.
8. Accordingly, the writ petition is disposed of by giving liberty to the petitioner to file an appeal before the appellate authority and, if any, appeal is filed by the petitioner the appellate authority is directed to dispose of the same as early as possible preferably within a period of four weeks from date of this order in accordance with law.
9. WPA 14486 of 2026 is disposed of.

10. Urgent photostat certified copies of this order, if applied for, be supplied to the parties upon compliance with all the necessary formalities.

(Krishna Rao, J.)