

Sl No. 11
10.03.2023.
SB-II
AGM

**Calcutta High Court
In the Circuit Bench at Jalpaiguri
Appellate Jurisdiction**

WPA 489 of 2023

**Sri Dipen Lama
-versus
The State of West Bengal & Ors.**

Mr. Arijit Chatterjee,
Mr. Subham Gupta,
Mr. Debayan Goswami,
M. Ananya Bhattacharya,
Mr. Raj Kumar Mitra, ... For the petitioner.

Mr. Bikramditya Ghosh,
Ms. Bedashruti Bose, ... For the State.

The petitioner prays for a direction upon the respondent authorities to release the vehicle which has been detained allegedly for contravention of the provision under Section 129 of the CGST/SGST Act, 2017.

The petitioner has been directed to deposit a sum of rupees one lac each under Central Tax Head and State Tax Head separately as penalty for releasing the vehicle. According to the petitioner, the amount on which the vehicle is to be released is rupees one lac only in terms of Section 129 (6) of the CGST and SGST Act, 2017.

The petitioner vide communication dated 24.02.2023 has been directed to pay total rupees two lac for release of the vehicle.

Petitioner submits that the revenue interpreted the legal provision erroneously. The vehicle is to be released only upon payment of rupees one lac and not rupees two lac, as directed.

Learned advocate representing the revenue submits that rupees one lac is to be paid separately on account of contravention of the Central and the State GST Act.

It has further been submitted that there has been gross suppression of material facts. Leave has been sought for filing opposition in the matter.

The respondents are accordingly, directed to file affidavit-in-opposition by 31st March, 2023; reply, if any, be filed prior to the next date of hearing.

List in the next circuit.

In the interregnum, it will be open for the petitioner to pay the amount as indicated in the communication dated 24.02.2023 without prejudice to his rights and contentions.

If it ultimately transpires that the petitioner will not be entitled to pay the penalty as directed, then necessary order will be passed at the time of final hearing of the writ petition.

Affidavit-of-service filed today in Court be retained with the records.

Urgent photostat certified copy of this order be supplied to the parties, if applied for, as early as possible.

(Amrita Sinha, J.)