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WPA 3488 of 2023

Krishna Cold Storage
Vs
The State of West Bengal & Ors.

Mr. Avra Mazumder,
Mr. Arun Kr. Upadhyay,
Mr. Suman Bhopwmik,
Mr. Samrat Das
... For the Petitioner.

Mr. A. Ray, Ld. GP.,
Mr. T.M. Siddiqui,
Mr. D. Ghosh,
Mr. N. Chatterjee
... For the State.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned action of the respondent/GST Authority concerned detaining the vehicle in question along with goods which according to the petitioner has been detained on the ground of expiry of e-way bill within a time span of just one day and it is the explanation of the petitioner that has occurred without any mala fide or with an intention to evade any law or tax and it has occurred due to lapse on the part of the transporter. Petitioner further submits that FORM GST MOV-02 has been issued in the name of the traveler of the vehicle in question and petitioner has prayed before the respondent authority concerned by its letter dated 30th June, 2023 to upload the said FORM in the name of the petitioner, who is the owner of the goods in question and such request has not been considered till

date. In spite of providing relevant documents in support of its claim of being owner of the goods in question.

Considering the facts and circumstances of the case and submission of the parties, this writ petition being WPA 3488 of 2023 is disposed of by directing the respondent authority concerned to upload the aforesaid FORM GST MOV-02 in the name of the petitioner, if on verification it is found that the petitioner is the owner of the goods in question, within three days from date. The respondent authority concerned is also directed to consider the release of the goods in question expeditiously and preferably within seven days from the date of compliance of all the formalities by the petitioner.

(Md. Nizamuddin, J.)