
(2026) 04 CAL CK 0061

In the Calcutta High Court, Jalpaiguri Bench

Case No : Writ Petition No. 172 Of 2026

Ashok Traders & Anr

APPELLANT

Vs

State Of West Bengal & Ors

RESPONDENT

Date of Decision : 09-04-2026

Acts Referred:

Citation : (2026) 04 CAL CK 0061

Hon'ble Judges : Raja Basu Chowdhury, J

Bench : Single Bench

Advocate : Debasish Ghosh, Bedashruti Bose, Subham Chanda, Subir Kumar Saha, Rima Sarkar

Final Decision : Disposed Of

Judgement

Raja Basu Chowdhury, J

1. Affidavit of service filed in Court today is taken on record.
2. The matter was initially filed before the Principal Bench since then as the Court was not in seisin. The matter has since been transferred before this Court and is taken up for consideration.
3. The petitioner's case proceeds on the premise that the petitioner is a lawful and registered supplier and in usual course, the petitioner had entered into a contract with one Balaji Agro for supply of certain goods and, accordingly, had taken steps for transportation thereof vide a vehicle bearing registration number PB04AA8829 from the State of Assam to the consignor who is stationed in the State of Bihar. According to the petitioners, the vehicle on transit was intercepted at Alipurduar by the officers of Bureau of Investigation notwithstanding the petitioner's vehicle having all proper documents in that area including the e-way bill and invoices. The petitioners would contend that the petitioners were not supplied with any of the documents despite the fact that the petitioners are the owner of the vehicle in question which was intercepted. The documents were only supplied to the driver and the proper officer on the basis of an apprehension

that the goods were actually loaded in some concealed place and the actual consignor and the consignee's name were being concealed, had intercepted the vehicle. The petitioners would contend that since the petitioners carry on business and since prolong detention was likely to interfere with its business credentials, the petitioners had by invoking the provisions of section 129(1)(a) had got the goods and the vehicles released and thereafter contested the matter whereupon the order impugned under Section 129(3) of the said Act dated 13th December, 2025 has been passed. The petitioners seek to challenge the aforesaid order on diverse grounds including the ground of jurisdiction.

4. Ms. Sarkar. Learned Advocate representing the State-GST authority would submit that the petitioners have an alternative remedy in the form of an appeal before the appellate authority under section 107 of the said Act. Notwithstanding the aforesaid, the petitioners have chosen to approach this Court.

5. Mr. Ghosh, learned Advocate representing the petitioners would insist that in a case where the jurisdictional issue is involved, this Court is competent to entertain the writ petition and hear out the matter.

6. Having heard the learned Advocates appearing for the respective parties, I find that since the scheme of the said Act provides for a multi-tiered adjudicatory process, it shall be prudent at this stage to permit the petitioners to approach the appellate authority at the first instance.

7. Accordingly, the writ petition stands disposed of by granting liberty to the petitioners to approach the appellate authority under Section 107 of the said Act. Noting that petitioners have already paid the penalty, and the matter was pending before this Court since 4th February, 2026, in the event the appeal is filed within a period of three weeks from date, the appellate authority, having regard to the observations made herein, shall hear out and dispose of the appeal on merits and decide on all points raised by the petitioners including the point of jurisdiction on an expeditious basis. It is expected that the proceedings shall be concluded within a period of eight weeks from the date of filing of the appeal.

8. With the above observations and directions, the writ petition stands disposed of.