

**W. P. No.15026 (W) of 2018****Jaspal Singh****Versus****Assistant Commissioner of State Tax, Kharagpur Range, Kharagpur & Ors.**

Mr. Anil Dugar

Ms. Rajarshi Chatterje

..... For the Petitioner

Mr. Tapan Bhanja

..... For the Union of India

Mr. Abhratosh Majumder

Mr. P. Dudhoria

Mr. A. Mazumder

..... For the State

A notice dated May 15, 2018 passed by the Assistant Commissioner of Sales Tax, Kharagpur Range is under challenge in the present writ petition.

Learned advocate appearing for the petitioner submits that, the petitioner is the owner of the vehicle. The notice for confiscation was issued to the driver of the vehicle. The order passed for confiscation, therefore, is without any basis. He refers to Section 130(2) of the Central Goods and Services Tax Act, 2017 in support of his contention.

Learned Additional Advocate General appearing for the respondents submits that, the present writ petition is the third one in respect of the self-same confiscation proceedings. The order in original has since been passed on May 18, 2018 on the basis of the notice for confiscation. The petitioner is aware of the confiscation proceedings as will appear from the averments made in the writ petition. The so-called Courier had preferred an appeal against the order in original. Two writ petitions have since been filed which did not succeed.

I have considered the rival contentions of the parties and the materials made available on record.

The owner of a vehicle claims that he did not have notice of the confiscation proceedings in respect of his vehicle. In the facts of the present case, it appears that, the petitioner as the owner was well aware of the confiscation proceedings. At such proceedings, the petitioner did not appear either before the adjudicating authority or the appellate

authority or before the Writ Court claiming that, the proceedings stand vitiated by lack of notice to the petitioner. The driver of the vehicle was given notice to the confiscation proceedings. He participated in such confiscation proceedings.

In such circumstances, it cannot be said that, the petitioner was without any notice of the confiscation proceedings. The order emanating out of the confiscation proceedings has been assailed by the parties in different forai. At this stage, it would not be appropriate for a writ court to intervene any further at the behest of the owner of the vehicle.

W.P. No.15026 (W) of 2018 is dismissed without any order as to costs.

Urgent certified website copies of this order, if applied for, be made available to the parties upon compliance of the requisite formalities.

**(Debangsu Basak, J.)**