Item 9
24.07.2026
Court. No. 11
(gc)

CALCUTTA HIGH COURT
IN THE CIRCUIT BENCH AT JALPAIGURI
CIVIL APPELLATE JURISDICTION

MAT 31 of 2026
CAN 1 of 2026

Ratul Talukdar
Vs.
Union of India & Ors.

Mr. Mainak Bose, Ld. Sr. Adv.,
Mr. Shakeel Mahammad Akhter,
Mr. Bikash Singha
...for the Appellant.
Mr. Ratan Banik,
Mr. Bishwa Raj Agarwal
...for the Respondent.

1. Affidavit-in-reply is taken on record.
2. This is an intra-court appeal.
3. Mr. Bose, learned Senior Advocate appears on behalf of the appellant and submits that the order impugned suffers from various irregularities.
4. Firstly, the learned Judge did not consider that, under Section 17 of the Integrated Goods and Services Tax Act, 2017 (in short "IGST Act, 2017), in respect of inter-State supply of goods, the intermediary State, that is, the State of West Bengal did not have any

authority to detain and seize the goods under Section 129 of the CGST Act.

5. The learned Single Judge erroneously directed the CGST authorities to auction the goods that were seized and committed further illegality by directing the appellant, who claims to be the owner of the goods, to participate in such auction.
6. The CGST authorities for the first time came up with the documents, which indicated that the appellant had admitted before the Anti-Evasion Section of the authority during an investigation that, he was not the consignor and he was a painter by profession.
7. The manufactured and concocted story of the CGST authorities was based on the appellant's letter, which was obtained by coercion. Thus, the tax invoice should be given prime consideration with regard to deemed ownership of Ratul, as the proprietor of Talukdar Enterprise and the consignor. Reliance has been placed by Mr. Bose on various decisions of the High Court in this regard.

8. Mr. Banik, learned Advocate for the respondent submits that the CGST authorities had the right to detain and seize the goods in terms of Section 20 of the IGST Act, 2017.
9. It is submitted that the authority had the right to investigate. Two days after the seizure, i.e., on 4th July, 2025, Ratul had made a statement before the authority.
10. Under such circumstances, the authority was right in holding that Ratul could not be the consignor. Further contention is that, Ratul never retracted from his statement. It is also submitted that the signature of Ratul in the documents and power of attorney, which were relied upon in the writ petition did not tally with the signature of Ratul in the letter written to the Superintendent, Headquarters, Anti-Evasion.
11. Heard the parties. With regard to the documents which were filed for the first time before us by the respondents, we are of the view that the learned Single Judge disposed of the writ petition without calling for any

affidavits, and as such, the authorities did not get a chance to bring those documents on record. There is no reason to doubt the same at this stage.

12. Secondly, with regard to Mr. Bose's contention that Ratul has filed an affidavit-in-reply, *inter alia*, stating that he was coerced into submitting the said letter to the authority, the same is a matter of evidence, which we are not inclined to go into. The records indicate that Ratul Talukdar had written to the authority and the letter is set out below:-

"To,
The Superintendent,
Hqrs. Anti-Evasion,
CGST Guwahati Commissionerate

Subject: Fraudulent use of my credentials to obtain GSTIN-18AWEPT2079E1ZB-reg

Sir,

As it has come to my knowledge that a firm named M/s Talukdar Enterprises has been registered with the GST Department in my name using my PAN (AWEPT2079E), AADHAAR (718733679795) and electricity bill.

I wish to hereby declare that I have no connection to such a firm and I have never obtained any GST registration for such firm, nor have I ever submitted my PAN, AADAHAAR or *other documents with any intent to obtain GST registration.*

I am a painter by profession and my address is a residential premises and has never been used for any business activity. I don't have any idea of GST invoices, E-way bills or return filing. My family stays at my residential premises and I don't have any business activities undertaken at my residential premises as declared as Principal Place of Business in the GST Registration of M/s Talukdar Enterprises.

It appears that some fraudulent individuals have obtained my documents and misused the same to obtain a fake GST registration. I request your kind self to cancel this registration at the earliest. I extend my full cooperation towards any investigation in this regard.

This submission has been typed by the officers of Hqrs Anti-Evasion on my request and the same has been explained to me in the language best known to me. I am satisfied that the contents of this letter have been translated in Assamese and have been subscribed verbatim what I have stated in Assamese.

Yours Sincerely,
(Ratul Talukdar)

13. There is a specific finding by the adjudicating authority that, Ratul was not the owner and the owner could not be traced.

14. Under such circumstances, we are not inclined to hold that the appellant is entitled to release of goods under Section 129(1)(a) of the CGST Act. As the goods are perishable in nature, a non-owner is entitled to seek release in terms of Section 129(1)(b) of the CGST Act.

15. We hold that the learned Judge erred in directing the authority to auction the goods and in further directing the appellant to participate in such auction process.

16. We also do not find that any finding with regard to the jurisdiction of the CGST authority to detain and seize the goods, has been returned by the learned single Judge. No appeal was filed by the appellant within the prescribed time limit, challenging the order of the adjudicating authority. Instead, the appellant preferred a writ petition challenging the jurisdiction of the CGST authorities.

17. With regard to the release of vehicle in favour of the registered owner, the direction of the learned

Single Judge in paragraph 20 of the order impugned, is upheld.

18. Under such circumstances, apart from paragraph 20, the rest of the order impugned is set aside.

19. The appellant may approach the authority for release of goods under Section 129(1)(b) of the CGST Act. The condition of release will be subject to the final decision in the writ petition.

20. The other contentions of Mr. Bose and Mr. Banik on the jurisdiction of the CGST authorities to detain and seize the goods, will be decided in the writ petition, upon exchange of affidavits. The writ petition will be heard afresh.

21. Affidavit-in-opposition to be filed within four weeks from date.

22. Reply thereto, if any, be filed within two weeks thereafter.

23. Liberty to mention.

24. With the aforesaid observations, the appeal and the connected application are disposed of.

25. However, there shall be no order as to costs.

26. Parties are directed to act on the basis of the server copy of this order.

(Shampa Sarkar, J.)

(Smita Das De, J.)