

**HIGH COURT OF TRIPURA  
AGARTALA**

**WP(C) No.414/2022**

Satguru Impex, Guwahati-21-22, a partnership firm, having its office at 4<sup>th</sup> floor, Room No.406, Hanuman Tower, S.J. Road, Athgaon, Guwahati, Assam, Pin Code-781001, GSTIN/UIN-18A/bYFS8838F1Z7.

..... Petitioner(s)

V E R S U S

The State of Tripura and others

.....Respondent(s)

For Petitioner(s) : Mr. B.N. Majumder, Sr. Advocate,  
Mr. S. Lodh, Advocate,

Mr. Sajit Chandra Sen, Advocate.

For Respondent(s) : Mr. Asish Nandi, Advocate.

**HON'BLE THE CHIEF JUSTICE MR. INDRAJIT MAHANTY**

**HON'BLE MR. JUSTICE S.G. CHATTOPADHYAY**

**Order**

**18/05/2022**  
*(Indrajit Mahanty, C.J.)*

Heard learned senior counsel Mr. B.N. Majumder assisted by learned counsel Mr. S. Lodh appearing on behalf of the petitioner-Firm and learned counsel Mr. Asish Nandi appearing for the respondent-State.

2. It appears that certain goods, i.e. 130 drums of Bitumen were being in the course of transport from the seller in Guwahati to the buyer in Agartala for the purpose of use in some railway contract. It appears that the said tax invoice No.09 and the E-way bill No.871225364998 were originally generated on 06.05.2022.

3. The vehicle in question bearing registration No.NL01AD7875 (truck) was intercepted at the Churaibari check post and the vehicle was seized purportedly on account of the vehicle not having an appropriate E-way bill.

4. Learned counsel for the petitioner submits that the tax invoice and the E-way bill under Annexure-1 at pages-14 and 15 to the writ petition erroneously mixed up the name of the seller and the buyer. Apparently, that mistake existed in the original E-way bill produced and consequently, the vehicle in question was seized. It appears that after the petitioner learnt of the apparent mistake in the original E-way bill, the said mistake was duly corrected and another fresh E-way bill No.871225685336 under Annexure-3 at page-29 to the writ petition was generated on 08.05.2022 rectifying the obvious mistake and the issue raised by the petitioner is that even after the corrected E-way bill was produced, the vehicle was not permitted to proceed and remains stranded at Churaibari check post on being seized and a show-cause notice dated 08.05.2022 has come to be issued under Annexure-2 at page-22 to the writ petition. Challenge in the present writ petition is to the said show-cause notice and prayer has been made seeking release of the vehicle along with the goods consigned therein.

5. Learned counsel for the Revenue, on the other hand, contends that once the original E-way bill was found to be incorrect, the Revenue was left with no other alternative other than to seize the vehicle in question and initiate appropriate proceedings under the statute.

6. Upon hearing the learned counsel for the respective parties, we are of the considered view that while there appeared to be an apparent mistake in the original E-way bill under Annexure-1, i.e. the name of the seller and the buyer had been erroneously swapped and, therefore, the Revenue was justified in not allowing the vehicle to enter into the State and seized the same, yet we find that once the corrected E-way bill under Annexure-3 was produced before the respondents and the apparent error having been corrected, there is no justification in either initiating the present proceedings against the petitioner or in continuing with the seizure of the vehicle along with goods.

7. The aforesaid view expressed by us is founded on the belief that the role of the State Revenue authorities is highly essential and imperative for the economic growth of the State. In the case at hand, there is no dispute that the parties are genuine, nor is there any dispute that the original E-way bill contained an error. However, where the error is rectified and a corrected E-way bill is produced, it would be appropriate for the Revenue authorities to act sensibly in the manner and proceed. Causing unnecessary impediment

to the free flow of goods and vehicles does cause an unnecessary hindrance to the economy of the State. It may be also stated that wherever cases are found where people are using fake E-way bills and/or trying to evade that taxation, adequate power is vested in the Revenue to take suitable action in such matters. But in the present case, the said situation does not arise.

8. Accordingly, we allow the writ petition, quash the impugned show-cause notice dated 08.05.2022 issued under Annexure-2 at page-22 to the writ petition and direct the authorities to release the vehicle and the goods forthwith.

9. We hope and trust that the officers working for the Revenue authority shall take up such matters with due seriousness that it deserves.

10. With the aforesaid observations and directions, the writ petition stands disposed of.

Pending application(s), if any, also stands disposed of.

**(S.G. CHATTOPADHYAY), J**

**(INDRAJIT MAHANTY), CJ**