

ITEM NO.21

COURT NO.5

SECTION XVI

**S U P R E M E C O U R T O F I N D I A**  
**RECORD OF PROCEEDINGS**

Petition(s) for Special Leave to Appeal (C) No(s). 21079/2022

(Arising out of impugned final judgment and order dated 02-08-2022 in WPA No. 17452/2019 passed by the High Court At Calcutta)

VARDAN ASSOCIATES PVT. LTD.

Petitioner(s)

VERSUS

ASSISTANT COMMISSIONER OF STATE TAX CENTRAL  
SECTION & ORS.

Respondent(s)

( IA No.177455/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT )

Date : 08-12-2022 This petition was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE M.R. SHAH  
HON'BLE MS. JUSTICE HIMA KOHLI

For Petitioner(s) Mr. R. Balasubramanian, Sr. Adv.  
Mehul Sharma, Adv.  
Mr. Yash Tyagi, Adv.  
Mr. Karunakar Mahalik, AOR  
Mr. Manoj Kumar, Adv.  
Mr. Pradeep Kumar, Adv.  
Ms. Roopam Rai, Adv.  
Mr. Lalit Kumar, Adv.  
Mr. Shyam Sundar, Rai, Adv.  
Mr. Varun Sharma, Adv.

For Respondent(s)

UPON hearing the counsel the Court made the following  
O R D E R

Issue limited notice on the quantum of penalty as it is the case on behalf of the petitioner that, in fact, the petitioner was having the e-way bill, which was for a period of 10 days and the same came to be expired when there was a break down of the vehicle/tyres of the truck got punctured.

It is submitted that the High Court has not considered the aforesaid aspect and has proceeded on the footing that there was no

e-way bill at all and that the goods were not exempted. It is submitted that it was not the case on behalf of the petitioner at all and it was not the case of not taking the e-way bill at all.

Limited notice, as above, be issued, making it returnable on 16.01.2023.

*Dasti*, in addition, is permitted.

(R. NATARAJAN)  
ASTT. REGISTRAR-cum-PS

(NISHA TRIPATHI)  
ASSISTANT REGISTRAR