

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE P.B.SURESH KUMAR

MONDAY, THE 5TH DAY OF MARCH 2018 / 14TH PHALGUNA, 1939

WP(C).No. 7424 of 2018

PETITIONER(S)

M/S.PLYMARK INDIA (P) LIMITED,
41/648, A, N. H. BY PASS, PADIVATTOM, EDAPPALLY P.O.,
KOCHI-682024, REPRESENTED BY IT'S MANAGING DIRECTOR,
SRI. ISHFAQUE GAFOOR.

BY ADV.SRI.AJI V.DEV

RESPONDENT(S) :

1. THE ASSISTANT STATE TAX OFFICER,
SQUAD NO.II, MATTANCHERRY AT KARUKUTTY, KERALA SGST
DEPARTMENT, KARUKUTTY-683576.
2. THE COMMISSIONER OF STATE TAX,
STATE GOODS & SERVICE TAXES, TAX TOWER, KILLIPPALAM,
KARAMANA P.O., THIRUVANANTHAPURAM-695002.
3. THE CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS,
REPRESENTED BY IT'S CHAIRMAN, DEPARTMENT OF REVENUE,
NORTH BLOCK, NEW DELHI-110001.

R3 BY ADV. SRI.RAJESH B., SC, CENTRAL BOARD OF EXCISE & CUSTOMS
R BY SR.GOVERNMENT PLEADER, SRI.V.K.SHAMSUDHEEN
R BY SREELAL N. WARRIER, SC, CENTRAL BOARD OF EXCISE & CUSTOMS

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 05-03-2018,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER(S) ' EXHIBITS

- EXHIBIT P1 A TRUE COPY OF THE REGISTRATION CERTIFICATE
ISSUED TO THE PETITIONER UNDER THE GST LAW.
- EXHIBIT P2 A TRUE COPY OF THE INVOICE NUMBER PMC/17-18/0159
DATED 03.03.2018.
- EXHIBIT P2(A) A TRUE COPY OF THE INVOICE NUMBER PMC/17-18/0160
DATED 03.03.2018.
- EXHIBIT P3 A TRUE COPY OF THE E-WAY BILL NUMBER 1210 2304
9439 DATED 03.03.2018.
- EXHIBIT P3(A) A TRUE COPY OF THE E-WAY BILL NUMBER 1110 2305
0227 DATED 03.03.2018.
- EXHIBIT P4 A TRUE COPY OF THE NOTICE ISSUED BY THE 1ST
RESPONDENT BEARING NO. OR-87/GST/2017-18 DATED
03.03.2018.
- EXHIBIT P5 TRUE COPIES OF RELEVANT PAGES CONTAINING RULE
138, 138A, 138B, 138C & 138D OF THE CGST RULES, 2017.
- EXHIBIT P6 A TRUE COPY OF THE JUDGMENT OF THIS HON'BLE
COURT IN W P C NO. 273 OF 2017 DATED 05.01.2017.
- EXHIBIT P7 A TRUE COPY OF THE JUDGMENT OF THIS HON'BLE
COURT IN O.T REV. NO. 172 OF 2014 DATED 19.11.2014.

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

SD/-

P.A. TO JUDGE

SKS

P.B.SURESH KUMAR, J.

W.P.(C) No. 7424 of 2018

Dated this the 5th day of March, 2018

JUDGMENT

Petitioner seeks release of the goods detained by the first respondent under Section 129 of the Central Goods and Services Tax Act as also the Kerala State Goods and Services Tax Act.

2. It is seen that an identical matter has been disposed of by a Division Bench of this Court in W.A.No.1802 of 2017, directing expeditious completion of the adjudication of the matter and permitting release of the goods detained pending adjudication, in terms of Rule 140(1) of the Kerala Goods and Services Tax Rules, 2017.

In the light of the decision of the Division Bench in W.A.No.1802 of 2017, the writ petition is disposed of directing the competent authority to complete the adjudication provided for under Section 129 of the statutes referred to above, within a week from the date of production

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-:2:-

of a copy of the judgment. It is also directed that if the petitioner complies with Rule 140(1) of the Kerala Goods and Services Tax Rules, 2017, the goods detained shall be released to the petitioner forthwith.

Sd/-

**P.B.SURESH KUMAR,
JUDGE**

vps 6/3