

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE P.B.SURESH KUMAR

FRIDAY, THE 2ND DAY OF MARCH 2018 / 11TH PHALGUNA, 1939

WP(C).No. 7106 of 2018

PETITIONER(S)/PETITIONER

AK FASTNERS,  
VELAYIL, SH 2, NH BYPASS, VENNALA, ERNAKULAM, KERALA  
682028, REPRESENTED BY ITS MANAGING PARTNER, A.I. NOUSHAD.

BY ADVS.SRI.K.M.FIROZ  
SMT.M.SHAJNA  
SMT.UMMUL FIDA  
SRI.E.C.AHAMED FAZIL

RESPONDENT(S)/RESPONDENTS:

1. ASSISTANT STATE TAX OFFICER.,  
STATE GST DEPARTMENT, KERALA, INTELLIGENCE SQUAD NO.2,  
ERNAKULAM, COCHIN 682035.
2. JOINT COMMISSIONER OF STATE TAX -1,  
STATE GST DEPARTMENT, THIRUVANANTHAPURAM - 695 001.
3. THE STATE OF KERALA,  
REPRESENTED BY CHIEF SECRETARY, SECRETARIAT,  
THIRUVANANTHAPURAM - 695 001.
4. THE SECRETARY, TAXES DEPARTMENT,  
GOVERNMENT OF KERALA, SECRETARIAT,  
THIRUVANANTHAPURAM. - 695 001.
5. UNION OF INDIA,  
REPRESENTED BY REVENUE SECRETARY, DEPARTMENT OF  
REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NORTH  
BLOCK NEW DELHI.

R BY SRI.N.NAGARESH, ASSISTANT SOLICITOR GENERAL  
R BY SR.GOVERNMENT PLEADER, SRI.V.K.SHAMSUDHEEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 02-03-2018,  
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER(S) ' EXHIBITS

- EXHIBIT P1            A TRUE COPY OF THE REGISTRATION CERTIFICATE  
ISSUED BY GOVERNMENT OF INDIA TO THE PETITIONER  
VALID FROM 01/07/2017.
- EXHIBIT P2            A TRUE COPY OF THE DETENTION NOTICE ISSUED ON  
26/02/2018 BEARING NO. OR-VCR/GST/II/15/2017 - 2018  
ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER  
WRONGLY DATED 19/12/2017.
- EXHIBIT P3            TRUE COPY OF THE DELIVERY CHELLAN NO. 124 DATED  
26/02/2018 ISSUED BY THE PETITIONER.
- EXHIBIT P4            TRUE COPY OF THE REGISTRATION CERTIFICATE OF  
THE PETITIONER DATED 17/11/2016 ISSUED UNDER KVAT  
ACT.
- EXHIBIT P5            TRUE COPY OF THE OBJECTION DATED 26/02/2018  
SUBMITTED BY THE PETITIONER BEFORE THE 1ST  
RESPONDENT.

RESPONDENT'S EXHIBITS            :        NIL

//TRUE COPY//

SD/-

P.A. TO JUDGE

SKS

**P.B.SURESH KUMAR, J**

=====  
W.P.(C).No.7106 of 2018

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Dated this the 2<sup>nd</sup> 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 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 him forthwith.

**Sd/-**

**P.B.SURESH KUMAR  
JUDGE**

SKS