

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE P.B.SURESH KUMAR

WEDNESDAY, THE 21ST DAY OF FEBRUARY 2018 / 2ND PHALGUNA, 1939

WP(C).No. 5709 of 2018

PETITIONER(S)

M/S. ANAPPURAM STEELS P LTD.  
PARA ROAD, KANJIKODE, PALAKKAD  
REPRESENTED BY ITS DIRECTOR,  
SRI. MOHAMMED SHAFEEQ ANAPPURAM.

BY ADVS.SRI.K.P.ABDUL AZEES  
SMT.SHOBA ANNAMMA EAPEN  
SMT.T.ARCHANA

RESPONDENT(S) :

1. THE ASSISTANT STATE TAX OFFICER  
SQUAD NO.1V, STATE GOODS & SERVICE TAX DEPARTMENT,  
PALAKKAD-678001.
2. THE COMMISSIONER  
STATE GOODS & SERVICE TAX DEPARTMENT,  
THIRUVANANTHAPURAM-695001.
3. THE SECRETARY  
GOVT. OF KERALA, TAXES DEPARTMENT,  
SECRETARIAT, THIRUVANANTHAPURAM -695001.

R BY SR.GOVERNMENT PLEADER SRI.V.K.SHAMSUDHEEN.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 21-02-2018,  
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER(S) ' EXHIBITS

- EXHIBIT P1            THE TRUE COPY OF REGISTRATION CERTIFICAT OF THE  
PETITIONER.
- EXHIBIT P2            THE TRUE COPY OF NOTICE VC/11/GST/55/17-18 DATED  
8/2/2018 ISSUED BY ASSISTANT STATE TAX OFFICER,  
SQUAD NO. 1V, STATE GOODS & SERVICE TAX  
DEPARTMENT, PALAKKAD.
- EXHIBIT P3            THE TRUE COPY OF TAX INVOICE NO. 1467 DATED  
8/2/2018, ISSUED BY M/S LAL STEELS P LTD, KANJILODE.
- EXHIBIT P4            THE TRUE COPY OF REPLY DATED 12/2/2018, FILED BY  
THE PETITIONER.

// TRUE COPY //

PS TO JUDGE.

*Kvs/-*

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

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**W.P.(C).No.5709 of 2018**

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**Dated this the 21<sup>st</sup> day of February, 2018**

**J U D G M E N T**

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 them forthwith.

*Sd/-*  
**P.B.SURESH KUMAR,**  
**JUDGE.**

**Kvs/-**

*// true copy //*

