

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE P.B.SURESH KUMAR

FRIDAY, THE 9TH DAY OF FEBRUARY 2018 / 20TH MAGHA, 1939

WP(C).No. 4613 of 2018

PETITIONER

**POWERMECH DIESELS
30/6240A, THOMSON BUILDING, KURISUPALLY ROAD,
RAVIPURAM, ERNAKULAM, KOCHI, PIN 682 015
REPRESENTED BY ITS PARTNER, V.M SUDHEESH**

BY ADV.SRI.R.MURALIDHARAN (ARoor)

RESPONDENTS:

- 1. THE STATE TAX OFFICER
KERALA GST 4TH CIRCLE OFFICE,
CLAS TOWER, OLD RAILWAY STATION ROAD,
ERNAKULAM,PIN 682 018**
- 2. THE ASSISTANT STATE TAX OFFICER
SURVEILANCE SQUAD NO.1
DEPARTMENT OF STATE GOODS & SERVICE TAXES,
ERNAKULAM DISTRICT, PIN 682 015**

BY SENIOR GOVERNMENT PLEADER:SRI.V.K.SHAMSUDHEEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 09-02-2018,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

WP(C).No. 4613 of 2018

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: TRUE COPY OF THE TAX INVOICE RAISED BY THE CONSIGNER OF GOODS DATED 31.01.2018.

EXT.P2: TRUE COPY OF THE DECLARATION IN FORM NO.15 OF THE KVAT ACT, ATTACHED WITH THE CONSIGNMENT, DATED 06.02.2018.

EXT.P3: TRUE COPY OF THE NOTICE ISSUED UNDER SEC.129(3) BY THE 2ND RESPONDENT , DATED 06.02.2018.

RESPONDENT'S EXHIBITS:NIL

// TRUE COPY//

Sd/-

PA TO JUDGE

rsr

P.B.SURESH KUMAR, J.

W.P.(C).No.4613 of 2018

Dated this the 9th day of February, 2018

JUDGMENT

Petitioner seeks release of the goods detained by the second 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.

**P.B.SURESH KUMAR
JUDGE**

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