

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE P.B.SURESH KUMAR

TUESDAY, THE 30TH DAY OF JANUARY 2018 / 10TH MAGHA, 1939

WP(C).No. 3220 of 2018

PETITIONER

CORESTRENGTH TRADERS INDIA PVT. LTD.  
REPRESENTED BY ITS MANAGING DIRECTOR,  
JOMY CHERIAN, AGED 43 YEARS, S/O K.J CHERIAN,  
MANAGING DIRECTOR, CORESTRENGTH TRADERS INDIA PVT LTD,  
38/2014, A, VITHAYATHIL BUILDING, EDAPPALLY PO,  
KOCHI.682024.

BY ADV.SRI.K.S.BHARATHAN

RESPONDENT:

THE ASSISTANT STATE TAX OFFICER  
SQUAD NO.3, SGST DEPARTMENT, KERALA,  
ERNAKULAM, PIN.682016.

BY GOVERNMENT PLEADER:SRI.V.K.SHAMSUDHEEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 30-01-2018,  
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS

- EXHIBIT P1 TRUE COPY OF THE TAX INVOICE DATED 24.01.2018  
ISSUED BY M/S RAIN CEMENTS LTD.
- EXHIBIT P2 TRUE COPY OF THE TAX INVOICE DATED 24.01.2018  
ISSUED BY THE M/S RAIN CEMENTS LTD.
- EXHIBIT P3 TRUE COPY OF THE NOTICE DATED 25.01.2018 ISSUED BY  
THE RESPONDENT UNDER SECTION 129(3) OF THE CGST  
ACT AND KSGST ACT.
- EXHIBIT P4 TRUE COPY OF THE PROCEEDINGS DATED 25.01.2018 OF  
THE RESPONDENT.
- EXHIBIT P5 TRUE COPY OF THE TAX INVOICE ISSUED BY THE  
PETITIONER DATED 25.01.2018.
- EXHIBIT P6 TRUE COPY OF THE STATEMENT OF ACCOUNT  
SHOWING THE REGULAR SUPPLY OF CEMENT OF  
CEMENT TO M/S SIVASAKTHI AGENCIES BY THE  
PETITIONER FOR THE PERIOD COMMENCING FROM  
1.12.2017 TO 27.01.2018.
- EXHIBIT P7 TRUE COPY OF FORM GSTR-3B FOR THE MONTH OF  
DECEMBER, 2017.

RESPONDENT'S EXHIBITS:NIL

//TRUE COPY//

PA TO JUDGE

rsr

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

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**W.P.(C).No.3220 of 2018**  
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**Dated this the 30<sup>th</sup> day of January, 2018**

**JUDGMENT**

Petitioner seeks release of the goods detained by the 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**

rsr

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