

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE P.B.SURESH KUMAR

TUESDAY, THE 9TH DAY OF JANUARY 2018 / 19TH POUSHA, 1939

WP(C).No. 634 of 2018

PETITIONER(S)

M/S.GASHA STEELS (PVT.) LTD
NIDA, KANJIKODE, PALAKKAD DISTRICT, REPRESENTED BY ITS
DIRECTOR, P.T.AYSHA.

BY ADVS.SRI.K.SRIKUMAR (SR.)
SRI.K.MANOJ CHANDRAN
SRI.P.R.AJITHKUMAR

RESPONDENT(S):

1. THE ASSISTANT STATE TAX OFFICER
SQUAD NO.IV, STATE GST DEPARTMENT, PALAKKAD,
KERALA-678 001.
2. THE DEPUTY COMMISSIONER,
STATE GST DEPARTMENT, PALAKKAD,
KERALA-678 001.

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

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 09-01-2018,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 634 of 2018 (D)

APPENDIX

PETITIONER(S)' EXHIBITS

EXHIBIT P1 TRUE COPY OF THE INVOICE DATED 04-01-2018

EXHIBIT P2 TRUE COPY OF THE NOTICE DATED 04-01-2018

(TRUE COPY)

PS TO JUDGE

Kvs/-

P.B.SURESH KUMAR, J.

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W.P.(C).No.634 of 2018

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Dated this the 9th day of January, 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 comply 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/-

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