

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE P.B.SURESH KUMAR

MONDAY, THE 18TH DAY OF DECEMBER 2017/27TH AGRAHAYANA, 1939

WP(C).No. 40622 of 2017 (C)

PETITIONER:-

SHANKAR MOHAN
AGED 33 YEARS, S/O. P. MOHANAN NAIR,
MANAGING PARTNER, M/S. NASS FLOORINGS & BLINDS,
32/2987 B & B1, SALAMIYA BUILDINGS, AYSHA RAOD,
NEAR GOLD SOUK, N.H. BYE PASS,
PONNURUNNI, VYTTILA P.O. COCHIN-19.

BY ADV. SRI.C.K.SREEJITH

RESPONDENTS:-

1. INTELLIGENCE INSPECTOR
SQUAD NO. VIII, DEPT. OF COMMERCIAL TAXES,
ERNAKULAM-682 031.
2. THE INTELLIGENCE OFFICER
DEPARTMENT OF GOODS & SERVICE ACT/COMMERCIAL
TAX DEPARTMENT, ERNAKULAM-682 031.
3. COMMISSIONER
GOODS & SERVICE TAX AUTHORITY,
GOVT. OF KERALA, ERNAKULAM-682 031.
4. STATE OF KERALA
REP.BY SECRETARY TO GOVT., GOODS & SERVICE
TAX AUTHORITY, TAXES DEPARTMENT,
TRIVANDRUM-695 001.

BY GOVERNMENT PLEADER SRI.V.K.SHAMSUDHEEN.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
18-12-2017, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.B.SURESH KUMAR, J.

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W.P.(C).No.40622 of 2017-C.

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Dated this the 18th day of December, 2017

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

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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

Kvs/-

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