

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 30TH DAY OF JULY, 2019

BEFORE

THE HON'BLE MR.JUSTICE P.B. BAJANTHRI

WRIT PETITION NOS.31111-31112 OF 2019 (T-RES)

BETWEEN:

M/s.Raj Enterprises
S/o.Mini, Aged about 27 years
Having its Registered address at
IP 9/268 b, Edayoor
Malappuram District
Kerala-676 552
Represented by its
Proprietor Mr.Ranjith Kunnath

... Petitioner

(By Smt.Vecna J. Kainath for Sri.Govindraya Kamath K.,
Adv.)

AND:

Assistant Commissioner of Commercial Taxes
(Enforcement), Challakere
Upstaris, SBI, Chitradurga
Challakere-577 522

... Respondent

(By Sri.Vikram Huilgol, Adv.)

These Writ Petitions are filed under articles 226 and 227 of Constitution of India praying to set aside/quash the impugned order of detention U/S. 129 (1) of KGST/CGST and IGST Act dtd: 08.07.2019 in GST Mov-06 as per Annx-A, impugned notice dated: 23.07.2019 issued by Respondent U/S 129 (3) of the KGST/CGST and IGST Act as per Annx-A1 as it is passed without jurisdiction by issuing a writ of certiorari or any other order or writ in the nature of a writ of certiorari and direct the respondent by issuance of writ of

mandamus to forthwith release the detained goods and goods conveyance no.DL01GC5983 and etc.

These petitions coming on for 'Orders', this day, the Court made the following:-

ORDER

In the instant petitions, petitioner has sought for the following relief:

a. Set aside/quash the impugned order of detention under Section 129 (1) of KGST/CGST and IGST Act dated 08.07.2019 in GST MOV-06 as per Annexure-A; impugned notice dated 23.7.2019 issued by respondent under Section 129(3) of the KGST/CGST and IGST Act bearing No.ACCT?ENF/CLK/K-15/2019-20 as per Annexure-A1 as it is passed without jurisdiction by issuing a writ of certiorari or any other order or writ in the nature of a writ of certiorari and direct the respondent by issuance of writ of mandamus to forthwith release the detained goods and goods conveyance No.DL01GC5983.

Or in the alternative

b. Set aside/quash the impugned order of detention under Section 129 (1) of KGST/CGST and IGST Act dated 08.07.2019 in GST MOV-06 as per Annexure-A; impugned notice dated 23.7.2019 issued by respondent under Section 129(3) of the

KGST/CGST and IGST Act bearing No.ACCT/ENF/CLK/K-15/2019-20 as per Annexure – A1 by issuing a writ of certiorari and direct the respondent by issuance of writ of mandamus to forthwith release the detained goods and goods conveyance bearing No.dl01GC5983 and conduct the entire proceedings afresh, if need be, in accordance with law, by providing all the incriminating materials, if any and a fair and sufficient opportunity of being heard.

2. At threshold, writ petitions are premature without giving breathing time for the respondent, petitioner has rushed to this Court.

3. Of course, petitioner has submitted explanation to the summons on 8.7.2019. The respondents have issued an endorsement asking certain information and documents relating to ownership of goods. The petitioner is stated to have submitted its explanation along with documents. In this regard, matter is pending consideration before the authority.

4. Petitioner is permitted to file additional explanation, if any, within a period of ten days from

today on receipt of additional explanation of the petitioner concerned, authority is hereby directed to pass speaking order and communicate the same at the earliest since seized materials are stated to be perishable goods. The above exercise shall be completed within a period of four weeks from today.

With the above observation, writ petitions stand disposed off.

Sd/-
JUDGE

BS