

Court No. - 29

Case :- WRIT TAX No. - 1446 of 2018

Petitioner :- M/S S.R. Sales

Respondent :- State Of U.P. And 2 Others

Counsel for Petitioner :- Rahul Agarwal

Counsel for Respondent :- C.S.C.

Hon'ble Pankaj Mithal,J.

Hon'ble Ashok Kumar,J.

Heard Sri Rahul Agarwal, learned counsel for the petitioner and Sri C.B. Tripathi, learned counsel for the respondents.

The petitioner has preferred this writ petition for quashing of the order dated 02.11.2018 issued by respondent no. 3 under Section 129(3) of the U.P. GST Act proposing the amount of tax and penalty to be deposited for the purposes of release of the seized goods.

Prima facie, we are of the opinion that it is not a fit case for exercise of our discretionary jurisdiction in the matter as the petitioner had been transporting the seized goods in contravention of the provisions of the Act.

It is open for the petitioner to either get the goods release as directed by the impugned order or to challenge it in appeal or alternatively wait for the final determination of the assessment / penalty.

The petition is **dismissed** with the above observations.

Order Date :- 14.11.2018

SK Srivastava

(Ashok Kumar,J.)

(Pankaj Mithal,J.)