<u>Court No. - 29</u>

Case :- WRIT TAX No. - 1449 of 2018

Petitioner :- Sidhi Vinayak Agencies And Another
Respondent :- State Of U.P. And 2 Others
Counsel for Petitioner :- Shubham Agrawal
Counsel for Respondent :- C.S.C.

<u>Hon'ble Pankaj Mithal,J.</u>
<u>Hon'ble Ashok Kumar,J.</u>

Heard Sri Shubham Agrawal, learned counsel for the petitioner and Sri C.B. Tripathi, learned counsel appearing for the respondents .

The petitioners are the selling and purchasing dealers of the goods in transit. The goods have been seized on account of the fact that a proper E-way bill was not accompanying the goods.

The submission of Sri Agrawal is that the E-way bill was generated on 2.11.2018 much before the interception of the goods and proper E-way bill with due Part B was generated and down-loaded on 9.11.2018 and therefore, in view of the circular dated 16th August 2017, no proceeding for seizure ought to have been undertaken.

Sri C.B. Tripathi submits that the above circular would not be applicable in view of the amendment in Rule 138 of the Rules with effect from 1.4.2018.

The matter requires consideration.

Sri Tripathi may file counter affidavit within three weeks. One week thereafter is allowed for filing rejoinder affidavit.

List thereafter.

In the meantime, on the petitioners' furnishing security other than cash or bank guarantee or indemnity bond of the same value to the satisfaction of the authority concerned in view of the provision of Section 129 (1)(a) of U.P. GST, the goods and the vehicle of the petitioner shall be released forthwith.

Order Date :- 14.11.2018
S.S.

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(Ashok Kumar, J.)   (Pankaj Mithal, J.)