

Court No. - 29

Case :- WRIT TAX No. - 1417 of 2018

Petitioner :- M/S Plus Creation Pvt. Ltd.

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

Counsel for Petitioner :- Mohit Behari Mathur

Counsel for Respondent :- C.S.C.

Hon'ble Pankaj Mithal,J.

Hon'ble Ajit Kumar,J.

The goods and the vehicle carrying the goods has been detained under Section 129 (1) of the U.P. Goods and Service Tax Act, 2017 (in short of the Act) and in pursuance of the notice issued under Section 129 (3) of the Act a penalty order has also been passed on 20.10.2017.

The petitioner has preferred this writ petition for a direction for release of the goods and the vehicle on the ground that one minor discrepancy of incorrectly mentioning some digits of the correct Truck number on the E-way bill is not sufficient to order for detention of the the goods and the vehicle.

Sri C.B. Tripathi, learned Special counsel appearing for respondents no. 2 and 3 may file counter, if so desired, within three weeks. One week thereafter is allowed to the petitioner to file rejoinder affidavit.

List for admission/final disposal on the expiry of the above period.

In the meantime the ceased goods and the vehicle shall be released on petitioner's furnishing security other than cash and bank guarantee and indemnity bond of the proposed amount of tax and the penalty imposed provided that the goods have not been confiscated pursuant to the penalty order.

Order Date :- 2.11.2018

SKS