IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/SPECIAL CIVIL APPLICATION NO. 18383 of 2019

==
JANKI ENTERPRISE
Versus
STATE OF GUJARAT
==
Appearance:
MR MAULIK VAKHARIYA(6628) for the Petitioner(s) No. 1
for the Respondent(s) No. 2
ADVANCE COPY SERVED TO GOVERNMENT PLEADER/PP(99) for the Respondent(s) No. 1
==

CORAM: **HONOURABLE MS.JUSTICE HARSHA DEVANI**
and
HONOURABLE MS. JUSTICE SANGEETA K. VISHEN

Date : 17/10/2019

ORAL ORDER
(PER : HONOURABLE MS.JUSTICE HARSHA DEVANI)

1. Mr. Maulik Vakhariya, learned advocate for the petitioner has invited the attention of the court to the Form GST MOV-01 (Annexure 'C' to the petition) to point out that the same is signed by one Mr. J. N. Joshi for the State Tax Officer, Mobile Squad Division, Mehsana. It was pointed that, similarly, Form GST MOV-02 has also been signed on behalf of the State Tax Officer, to submit that neither of the said forms been signed by the State Tax Officer. It was pointed out that the goods in question were duly accompanied by a tax invoice as well as

the e-way bill, however, as per the Form GST MOV-02, the vehicle was detained for physical verification of the goods. It was submitted that, thereafter, straightaway, the order of detention under section 129(1) of the Central Goods and Services Tax Act, 2017 came to be made. It was submitted that despite the fact that the said order refers to a report drawn in Form GST MOV-04, no such report has been furnished to the petitioner. It was further pointed out that in the Form GST MOV-06, there are no details with regard to physical verification carried out and discrepancies found during the course of such physical verification.

2. Having regard to the submissions advanced by the learned advocate for the petitioner, issue ***Notice***, returnable on **22nd October 2019**. **Direct service** is permitted **today**.

[Harsha Devani, J.]

[Sangeeta K. Vishen, J.]

hiren