

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 14728 of 2019**

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SHREE RAM TWISTEX PRIVATE LIMITED

Versus

STATE OF GUJARAT

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Appearance:

MR. APURVA N MEHTA(7202) for the Petitioner(s) No. 1

VIJAY H PATEL(7361) for the Petitioner(s) No. 1

for the Respondent(s) No. 2

MS MAITHILI MEHTA, AGP ADVANCE COPY SERVED TO GOVERNMENT
PLEADER/PP(99) for the Respondent(s) No. 1

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CORAM: HONOURABLE MR.JUSTICE J.B.PARDIWALA

and

HONOURABLE MR.JUSTICE A.C. RAO

Date : 30/08/2019

ORAL ORDER

(PER : HONOURABLE MR.JUSTICE J.B.PARDIWALA)

Rule returnable on 25/09/2019. Ms. Maithili Mehta, the learned AGP waives service of notice of rule for and on behalf of the State of Gujarat. The respondent no.2 shall be served directly.

It appears that the vehicle and the goods came to be seized by the authority concerned under Section-129 of the Central/Gujarat Goods and Service Tax Act, 2017. It also appears that the proceedings under Section-130 of the Act have been initiated for the purpose of confiscation of the goods as well as the vehicle. It is not in dispute that the amount of tax and the penalty determined by the authority under Section-129 of the Act to the tune of Rs.1,35,308/- only [*Rupees One Lakh Thirty-Five Thousand Three Hundred Eight Only*] has been deposited on 29/08/2019.

The payment receipt is at Page-19, Annexure-'C' to this writ-application.

In such circumstances, we direct the authority to immediately release the goods as well as confiscation. However, it shall be open for the authority to proceed further so far as the proceedings under Section-130 of the Act are concerned. However, they shall be subject to the final outcome of this writ-application.

Direct service is permitted.

(J. B. PARDIWALA, J)

(A. C. RAO, J)

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