<u>Court No. - 50</u>

Case :- WRIT TAX No. - 909 of 2018

Petitioner :- M/S Abhay Traders
Respondent :- State Of U.P. And 3 Others
Counsel for Petitioner :- Satyawan Shahi
Counsel for Respondent :- C.S.C.,A.S.G.I.

<u>Hon'ble Pankaj Mithal,J.</u>
<u>Hon'ble Jayant Banerji,J.</u>

The goods of the petitioner in transportation along with the vehicle was seized under Section 129 of the Uttar Pradesh Goods and Services Tax Act, 2017 on 02.06.2018 for the reason that they were not accompanied by the E-way bill.

The submission of learned counsel for the petitioner is that as the site was not operative, the bill could not be generated but subsequently the E-way bill was downloaded on 03.06.2018 at 11.18 a.m. and was produced before the authorities. There was no intention to evade any tax to permit seizure.

Learned Standing Counsel appearing for the respondents may file counter affidavit within a month. Two weeks thereafter are allowed to the petitioner for filing rejoinder affidavit.

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

In the meantime, the seized goods and the vehicle shall be released in favour of the petitioner on furnishing security other than cash and bank guarantee to the satisfaction of the authority concerned of the amount equivalent to the value of the goods only.

Order Date :- 8.6.2018
piyush