

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**MISC. CIVIL APPLICATION (FOR REVIEW) NO. 2 of 2019
In R/SPECIAL CIVIL APPLICATION NO. 16599 of 2018**

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COMMISSIONER OF CENTRAL GST AND EXICISE**Versus****M/S PALAK DESIGNER DIAMOND JEWLLERY**

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Appearance:**MR NIRZAR S DESAI for the PETITIONER(s) No.****MR HARDIK P MODH for the RESPONDENT(s) No.**

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CORAM: HONOURABLE MS.JUSTICE HARSHA DEVANI**and****HONOURABLE DR.JUSTICE A. P. THAKER****Date : 26/04/2019****IA ORDER****(PER : HONOURABLE MS.JUSTICE HARSHA DEVANI)**

1. By this application, the applicant seeks review of the judgment and order dated 29.1.2019 passed by this Court in Special Civil Application No.16599 of 2018, whereby the Court had directed the applicants No.1 and 2 herein to forthwith provisionally release the seized goods of the respondent-original petitioner under sub-section (6) of section 67 of the Central Goods and Service Tax Act, 2017 upon the respondent executing a bond in form GST INS-04 for the total value of the seized goods and furnishing a bank guarantee of Rs.50 lacs.

2. The review is sought for on the ground that while the total tax demand was of Rs.13,03,57,862/-, only Rs.46,75,791/- has been secured by this Court and no suitable directions have been issued to secure the remaining tax demand. It is the case of the applicants that the relief claimed in the petition may not be granted as mentioned in paragraph 11 of the judgment.

3. Heard Mr.Nirzar Desai, learned senior standing counsel for the applicant and Hardik Modh, learned advocate for the respondent.

4. A perusal of the judgment and order dated 29.1.2019 reveals that this Court has duly recorded the submission of the learned senior standing counsel that in terms of the show cause notice, the total tax demand comes to around of Rs.13 crores and hence the relief claimed in the petition may not be granted and that, if at all, the Court is inclined to grant any relief as prayed for, the respondent (original petitioner) may be directed to furnish the bank guarantee of at least Rs.1 crore. This Court, after considering the submissions advanced by the learned senior standing counsel, has in paragraph 14 of the order recorded thus:

"14. It is an admitted position that in terms of the show cause notice, the total amount of

tax payable on the seized goods, totally valued at Rs.15,58,59,711/- is Rs.46,75,791/-. Adding 50% towards penalty, the total amount would come to approximately Rs.70 lakhs. The petitioner has already deposited Rs.14,16,868/- by way of challan and has reversed credit of SGST to the tune of Rs.7,90,793/-, which comes to approximately Rs.22 lakhs. Under the circumstances, if the petitioner furnishes bank guarantee of Rs.50 lakhs and a bond for the value of the goods in FORM GST INS-04, the interest of justice would be served."

5. Thus, the aforesaid judgment and order dated 29.1.2019 has been passed after considering the submission made on behalf of the revenue that the total tax demand was of Rs.13,03,57,862/- and this Court has consciously granted the relief in terms of paragraph 14.1 of the petition. No case is, therefore, made out for review of the aforesaid judgment and order. The application, therefore, fails and is summarily rejected.

THE HIGH COURT
OF GUJARAT

(HARSHA DEVANI, J)

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(A. P. THAKER, J)

SRILATHA