

Court No. - 50

Case :- WRIT TAX No. - 907 of 2018

Petitioner :- M/S Ujala Marketing And 2 Others

Respondent :- Union Of India And 4 Others

Counsel for Petitioner :- Naveen Chandra Gupta

Counsel for Respondent :- A.S.G.I.,C.S.C.,Om Prakash
Srivastava

Hon'ble Pankaj Mithal,J.

Hon'ble Jayant Banerji,J.

Heard Shri N.C. Gupta, learned counsel for the petitioners and learned Standing Counsel for the respondents.

The petitioners are registered dealers. Their goods under transportation along with the vehicle was seized on 12.4.2018 under Section 129 of the U.P. G.S.T. Act. The seizure was challenged by the petitioners by filing a writ petition in this Court which was dismissed on 23rd April 2018 with liberty to the petitioners to approach the Appellate Authority in accordance with law and to raise the grievance before it. The petitioners in pursuance to the above direction of the High Court preferred an appeal on 2.5.2018 before the respondent no. 4- Additional Commissioner, Grade-II but till date no final order has been passed as a result the seized goods and the vehicle of the petitioners is lying on the road.

The petitioners have preferred this petition for a direction for the release of the aforesaid goods and for the decision of the above appeal forthwith.

Learned Standing Counsel appearing for the respondents is not in a position to inform why the appeal could not be decided and where the seized goods are kept by the authorities till they are ordered to be released by the competent authority or court. The respondents cannot be keep on detaining or seizing the goods and to keep them on the road itself which may ultimately create numerous other problems.

In view of the aforesaid facts and circumstances, we dispose of the writ petition with the direction to the Appellate Authority that is respondent no. 4 to decide the appeal of the petitioners in accordance with law most expeditiously if possible within a period of one month from today and to forthwith release the seized goods and vehicle of the petitioners on their furnishing security other than cash and bank guaranteed to the satisfaction of the authority concern of the amount equivalent to the value

of the goods as mentioned in the documents accompanying the goods.

The writ petition is disposed of.

Order Date :- 8.6.2018

A. V. Singh