

**Court No. - 50**

**Case :-** WRIT TAX No. - 905 of 2018

**Petitioner :-** New Shiva Transport Service And Another

**Respondent :-** State Of U.P. And 3 Others

**Counsel for Petitioner :-** Vishwjit,A.S.G.I.

**Counsel for Respondent :-** C.S.C.

**Hon'ble Pankaj Mithal,J.**

**Hon'ble Jayant Banerji,J.**

Heard Sri Vishwjit, learned counsel for the petitioners and Sri Rajesh Tripathi, appearing for the respondent no. 2.

The goods under transportation along with vehicle were seized vide seizure memo order dated 25.05.2018, under Section 129(1) of the U.P. Goods and Services Tax Act, 2017.

The submission of Sri Vishwjit, learned counsel for the petitioners is that the seizure is on account of non filing Part-B of E-way Bill.

Part-B of E-Way Bill requires the details of the vehicle carrying the goods and the destination.

The petitioner has supplied and filled the aforesaid details on 25.05.2018 as is implicit from the E-way Bill annexed with Annexure 4 to the writ petition.

In view of the above, as the complete details to be filled up in Part-B of the E-way Bill were supplied on 25.05.2018, the goods were not liable for seizure on 26.05.2018.

Learned standing counsel appearing for the respondents may file counter affidavit within a month. Two weeks thereafter is allowed to the petitioners to file rejoinder affidavit.

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

In the meantime, the goods and the vehicles seized vide seizure memo order dated 25.05.2018 shall be released in favour of the petitioner on furnishing security other than cash or bank guarantee equivalent to the proposed tax.

**Order Date :-** 6.6.2018

Sanjeet