

Court No. - 3

Case :- WRIT TAX No. - 454 of 2018

Petitioner :- Lg Electronics India Pvt. Ltd.

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

Counsel for Petitioner :- Atul Gupta

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

Hon'ble Pankaj Mithal,J.

Hon'ble Saral Srivastava,J.

The goods of the petitioner have been seized on 16.03.2018 for want of E-Way Bill.

On the respective submissions of the parties the issue which crops up in this petition is whether Rule 138 of the Uttar Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the Rules) as it stood originally before the 4th amendment would stand revived with the rescinding of the notifications dated 30/31.01.2018 enforcing the amended Rule 138 of the Rules w.e.f. 01.02.2018 with regard to the E-Way Bill.

Sri C.B. Tripathi, Special Counsel appearing for the respondents No. 1, 2 and 3 may file counter affidavit within a month. Two weeks thereafter are allowed to the petitioner for filing rejoinder affidavit.

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

In the mean time, the seized goods of the petitioner as well as the vehicle be released by the authorities forthwith on the petitioner furnishing security other than cash and bank guarantee of the proposed tax and penalty and indemnity bond of the value of the seized goods.

It is further provided that any order which is passed pursuant to the show cause notice will be subject to decision of this writ petition and at the same time the petitioner would also at liberty to challenge it in the appropriate forum.

The petitioner is permitted to furnish the reply to the show cause notice by 24.03.2018 if final order has not been passed so far.

Order Date :- 22.3.2018

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