

Court No. - 5

Case :- MISC. BENCH No. - 31799 of 2017

Petitioner :- M/S Reliance Industries Ltd. Thru. Authorized Signatory Shri

Respondent :- Stae Of U.P. Thru. Secy. Instituional Finance & Others

Counsel for Petitioner :- Aditya Pandey, Bipin Kumar Pandey, Vaibhav Pandey

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

Hon'ble Rajan Roy, J.

Hon'ble Rajesh Singh Chauhan, J.

Heard.

The petitioners have approached this Court against the order of the seizure dated 05.12.2017 passed by the proper Officer under Section 129 of the U.P. GST Act, 2017 read with Section 7 of the same Act.

As regards the contention of the petitioners on merits as to his liability to tax etc. these are issues which would be considered either in the penalty proceedings or in the assessment proceedings at the appropriate stage and any consideration by this Court at this stage would prejudice the said proceedings. Moreover, we find from a perusal of Section 129 that the petitioner can get its goods released by resorting to any of the three modes mentioned in Sub-section 1(a) to (c) thereof, meaning thereby, it can also furnish a security equivalent to the amount payable under Clause (a) or Clause (b) in such form and manner as may be prescribed including Sub-section 6 of Section 67 by virtue of Section 2 of Section 129, therefore, it would be appropriate for the petitioners herein to approach the proper officer under the said provisions, who shall look into the matter and take such decision as is appropriate and accordance with law.

An expeditious decision shall be taken by the proper officer, say, within a period of two weeks from the date a certified copy of this order is submitted.

With the aforesaid observations, the writ petition is **disposed of.**

Order Date :- 6.2.2018

R.K.P.

(Rajesh Singh Chauhan, J.) (Rajan Roy, J.)