

Court No. - 35

Case :- WRIT TAX No. - 85 of 2018

Petitioner :- M/S Hind Logistic

Respondent :- State Of U.P. And 2 Others

Counsel for Petitioner :- Mr Nishant Mishra

Counsel for Respondent :- C.S.C.

Hon'ble Bharati Sapru,J.

Hon'ble Neeraj Tiwari,J.

Heard Shri Nishant Mishra, learned counsel for the petitioner and Shri C.B. Tripahti, learned Special Counsel for the State.

The petitioner has come up before this Court with a prayer that his goods along with vehicle may be released. The penalty order has been passed on 27.12.2017 under Section 129(3) of the U.P. GST Act.

The petitioner states that he has already deposited part of the amount as has been computed in the notice but there is a demand against him for penalty which is equal to the value of the goods.

The petitioner has equally efficacious remedy of filing an appeal against the penalty order under Section 107 of the U.P. GST Act, 2017. It is left open to the petitioner to take recourse to the statutory remedy available to him under the law. In case the petitioner files an appeal within a week, his appeal may be heard and disposed of expeditiously preferably within a period of fifteen days thereafter.

However, the vehicle being Truck bearing Registration No.HR55 R 0092 may be released forthwith.

The writ petition is accordingly disposed of.

Order Date :- 25.1.2018

S.P.