

**Court No. - 35**

**Case :-** WRIT TAX No. - 58 of 2018

**Petitioner :-** M/S Meenu Traders Thru Its Prop.

**Respondent :-** Union Of India

**Counsel for Petitioner :-** Mr Naveen Chandra Gupta

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

**Hon'ble Bharati Sapru,J.**

**Hon'ble Neeraj Tiwari,J.**

The instructions have been received by the learned Standing Counsel. No penalty order has been passed against the petitioner. The case of the petitioner is that it was carrying goods in the nature of Tobacco from Delhi to Rajasthan and when the goods were seized the petitioner was able to present the E-Way Bill from the State of Rajasthan.

The only allegation for seizure of the goods at Ghaziabad is that the Transit Declaration Form was not there. Other than that no violation of the provisions of the Act have been alleged.

In view of the facts and circumstances of the case, this writ petition is disposed of with the direction that subject to deposit of security in the shape of indemnity bond as provided under Rule 140, the seized goods and the Vehicle No.RJ34 GA1568 of the petitioner may be released forthwith. The indemnity bond as provided by the petitioner shall abide by the final order to be passed in the penalty proceedings.

The Writ Petition stands disposed of. No costs.

**Order Date :-** 24.1.2018

S.P.