

Court No. - 35

Case :- WRIT TAX No. - 873 of 2017

Petitioner :- M/S Vikram Solar Pvt. Ltd.

Respondent :- Union Of India Thru' Secy. & 3 Others

Counsel for Petitioner :- Rishi Raj Kapoor

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

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

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

Heard Shri R.R. Kapoor, learned counsel for the petitioner and Shri C.B. Tripathi, learned Standing Counsel for the respondent.

This writ petition has been filed by the petitioner to challenge the seizure order dated 16.12.2017 passed under Section 129(1) U.P. GST Act (hereinafter referred to as the 'Act') as well as the consequential notice dated 16.12.2017 passed under Section 129(3) of the Act.

The ground for making seizure of goods is that the E-Way Bill had not been downloaded. However, it has come on record that before seizure there was some problem in downloading the E-way bill. The penalty order has not yet been passed. The petitioner is engaged in the trading of P.V. Solar Modules etc., which are all accounted for goods. The goods have been carried from West Bengal to Ghaziabad.

Subject to deposit of bank guarantee, equal to the value of the tax on goods, the petitioner's vehicle and goods which have been seized may be released forthwith.

The writ petition is accordingly disposed of.

Order Date :- 4.1.2018

pks