

**Court No. - 4**

**Case :-** WRIT TAX No. - 772 of 2017

**Petitioner :-** M/S Durga Rai Vijay Kumar Thru' Its Prop. V.K. Rai

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

**Counsel for Petitioner :-** Rishi Raj Kapoor

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

**Hon'ble Abhinava Upadhya,J.**

**Hon'ble Ashok Kumar,J.**

Heard learned counsel for the petitioner and learned Standing Counsel for the respondent.

As jointly agreed by the respective parties, the present writ petition is being disposed of at the admission stage itself.

By means of present writ petition, the petitioner has challenged the order of seizure dated 07.11.2017 passed by respondent no.4 under Section 129(1) of the U.P. GST Act, 2017 and consequential notice No.505 dated 07.11.2017 issued by the respondent no.4, under Section 129(3) of the U.P. GST Act, 2017 and also prayed for release of goods and vehicle No.U.P-52-T-0605 seized along with the goods.

The grievance of the petitioner is that the petitioner is registered trader at Kushinagar. Consignment of goods was being carried on vehicle No. U.P.-52-T 0605 which was intercepted at Chandauli on 06.11.2017 while it was coming from Jharkand to Kushinagar. The detention memo indicates that the ground of detention and ultimate seizure was on account of the fact that the consignment of goods was not accompanied by downloaded E-Way Bill. It is submitted that the interception was at 7.30 P.M. while E-Way Bill downloaded and produced before the authority on the same date at 10.05 P.M.

We have considered the submissions of learned counsel for the petitioner and learned Standing Counsel, since now the E-Way Bill has been downloaded and produced before the authority, the goods and vehicle should be released upon the petitioner furnishing security other than cash and bank guarantee to the satisfaction of the authority concerned (respondent no.4).

With the aforesaid observation, the writ petition is finally disposed of.

**Order Date :-** 17.11.2017

A.Kr.\*

[Ashok Kumar,J.] [Abhinava Upadhya,J.]