

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

FRIDAY, THE 21<sup>ST</sup> DAY OF OCTOBER 2022 / 29TH ASWINA, 1944

WP(C) NO. 33537 OF 2022

PETITIONER:

- 1 VTS STEELS,  
74/A, MAIN ROAD, MITHRAPURAM, ADOOR,  
PATHANAMTHITTA, PIN - 691523  
REPRESENTED BY ITS MANAGING PARTNER  
SRI. VARGHESE M. GEORGE,  
BY ADVS.  
AJI V.DEV  
ALAN PRIYADARSHI DEV  
P.G.SATHISH KUMAR

RESPONDENTS:

- 1 THE ASSISTANT STATE TAX OFFICER  
SURVEILLANCE SQUAD NO.II, STATE GST  
DEPARTMENT, THIRUVANANTHAPURAM -, PIN - 695033
- 2 THE STATE TAX OFFICER,  
SURVEILLANCE SQUAD NO.II, STATE GST  
DEPARTMENT, THIRUVANANTHAPURAM -, PIN - 695033
- 3 THE COMMISSIONER OF STATE TAX,  
STATE G.S.T. DEPARTMENT, TAX TOWER,  
KILLIPPALAM, KARAMANA -P.O,  
THIRUVANANTHAPURAM-, PIN - 695002  
ADV. JASMIN M M, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
21.10.2022, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

## **JUDGMENT**

**Dated this the 21<sup>st</sup> day of October, 2022**

The petitioner faced with proceedings under Section 129 of the CGST/SGST Act, 2017. The grievance of the petitioner is that despite the willingness of the petitioner to comply with the provisions of Section 129 (1)(c), the 1<sup>st</sup> respondent is refusing to accept the bank guarantee and release the goods, pending adjudication of the notice.

2. Having heard the learned counsel for the petitioner and the learned Government Pleader, I am of the opinion that if the petitioner complies with the provision of Section 129 (1)(c), there is no reason for the 1<sup>st</sup> respondent to refuse the release of the goods and the conveyance, pending finalisation of the proceedings issued under Section 129.

Hence, this writ petition is disposed of directing the 1<sup>st</sup> respondent to release the goods and

conveyance in question on the petitioner complying with the conditions prescribed in Section 129(1)(c) of the CGST/SGST Act without any further delay. If the proceedings under Section 129 result in an adverse order against the petitioner, the bank guarantee furnished by the petitioner will not be invoked for a period of thirty days from the date of the order to enable the petitioner to apply for appropriate relief before the appellate authority.

**Sd/-**  
**GOPINATH P.**  
**JUDGE**

SKP/21-10

APPENDIX OF WP(C) 33537/2022

**PETITIONER'S EXHIBITS:**

EXHIBIT P1 TRUE COPY OF THE INVOICE NO.217 DATED:  
18.10.2022

EXHIBIT P1 (A) TRUE COPY OF THE INVOICE NO.218 DATED:  
18.10.2022

EXHIBIT P1 (B) TRUE COPY OF THE INVOICE NO.219 DATED:  
18.10.2022

EXHIBIT P2 TRUE COPY OF THE E-WAY BILL NO. 521423353712  
DATED: 18.10.2022 (SUPPORTING EXT.P.1[A])

EXHIBIT P2 (A) TRUE COPY OF THE E -WAY BILL NO. 511423360470  
DATED: 18.10.2022 (SUPPORTING EXT.P.1[B])

EXHIBIT P3 TRUE COPY OF THE FORM GST MOV-02 SO ISSUED  
DATED: 19.10.2022

EXHIBIT P3 (A) TRUE COPY OF THE FORM GST MOV-04 SO ISSUED  
DATED: 19.10.2022

EXHIBIT P4 TRUE COPY OF THE REVISED FORM GST MOV-02 (ORDER  
OF PHYSICAL VERIFICATION ETC) SO ISSUED DATED:  
19.10.2022

EXHIBIT P4 (A) TRUE COPY OF THE REVISED FORM GST MOV-04  
(PHYSICAL VERIFICATION REPORT] SO ISSUED DATED:  
19.10.2022

EXHIBIT P4 (B) TRUE COPY OF THE REVISED FORM GST MOV-06 (ORDER  
OF DETENTION) SO ISSUED DATED: 19.10.2022

EXHIBIT P4 (C) TRUE COPY OF THE REVISED FORM GST MOV-07  
(NOTICE U/S.129(3)/ CALCULATION OF TAX/PENALTY)  
SO ISSUED DATED: 19.10.2022

RESPONDENTS' EXHIBITS:NIL

TRUE COPY

P.A.TO JUDGE