

**Court No. - 41**

**Case :-** WRIT TAX No. - 206 of 2020

**Petitioner :-** Krishna Group

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

**Counsel for Petitioner :-** Shubham Agrawal

**Counsel for Respondent :-** C.S.C.

**Hon'ble Siddhartha Varma,J.**

Upon an interception, the petitioner's goods under Section 129 were seized and the proceedings culminated in an order dated 25.9.2018. This was an order passed under Section 129 (3) of the Uttar Pradesh *Goods and Services Tax Act, 2017*. Thereafter the petitioner was free to do his trading as prior to the passing of the order the goods and the vehicle had already been released.

After the goods were seized after interception on 15.9.2018, for getting the goods released, the petitioner had approached the High Court which on 9.10.2018 had directed that the petitioner's goods would be released upon the deposit of 50 % of the amount demanded. Ultimately the order by which the proceedings culminated was passed on 25.9.2018. This order was passed under Section 129 (3) of the Uttar Pradesh Goods and Services Tax Act. Against this order, the petitioner filed an appeal which when was dismissed on 25.11.2019 on the ground of delay the instant writ petition has been filed.

The contention of the learned counsel for the petitioner is that the order dated 25.9.2019 could not have been passed under Section 129(3) Uttar Pradesh Goods and Services Tax Act, 2017. He contends that the penalty could have been imposed only under Section 122 of the Uttar Pradesh Goods and Services Tax Act, 2017.

Learned Standing Counsel may examine this proposition of law.

Put up this case as fresh on 27.2.2020.

**Order Date :-** 18.2.2020

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