

Court No. - 4

Case :- WRIT TAX No. - 11 of 2020

Petitioner :- M/S Super Construction Co.

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

Counsel for Petitioner :- Naveen Chandra Gupta

Counsel for Respondent :- C.S.C.

Hon'ble Bala Krishna Narayana,J.

Hon'ble Shamim Ahmed,J.

Counter affidavit filed on behalf of respondent no. 3 and rejoinder affidavit filed on behalf of the petitioner in the Court today are taken on record.

Heard Shri Naveen Chandra Gupta, learned counsel for the petitioner and Shri C.B. Tripathi, learned Special Counsel for the State.

This writ petition has been filed by the petitioner with the following prayer to :-

"(I) issue a writ, order or direction in the nature of certiorari quashing the detention order dated 31.12.2019 as well as demand order of tax as well as penalty dated 31.12.2019 passed by respondent no. 3 under Section 29(1) of the CGST Act and 129(3) of the Act respectively.

(II) issue a writ, order or direction in the nature of mandamus directing the respondent no. 3 to release the goods and Vehicle No.RJ 14 GE 8902.

(III) issue a writ, order or direction in the nature of mandamus declaring that the action of the respondent no. 3 is against the provisions of law.

(IV) issue a suitable writ order, or direction as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case."

It is contended by learned counsel for the petitioner that the impugned order is per se illegal and against the provisions of the GST Act.

Pleadings have been exchanged between the parties.

List for final hearing on 19.02.2020 before the appropriate Court.

In the meantime, if the petitioner complies with the provisions of Rule 140 (1) of GST and CGST Rules, 2017, his seized goods and vehicle shall be released.

This case shall not be treated as tied up or part heard to this Bench.

Order Date :- 18.1.2020

SFH