

Court No. - 7

Case :- WRIT TAX No. - 1324 of 2019

Petitioner :- U.P. Bone Mills Private Ltd (Steel Division) Works And Another

Respondent :- Union Of India And 3 Others

Counsel for Petitioner :- Dilip Kumar Singh

Counsel for Respondent :- A.S.G.I.,B.K.Singh Raghuvanshi,C.S.C.

Hon'ble Biswanath Somadder,J.

Hon'ble Ajay Bhanot,J.

Having heard the learned advocates for the parties and upon perusing the instant writ petition, we find that the subject matter of challenge in the instant writ proceedings is in respect of notices dated 14/15th November, 2019 and 18th November, 2019. The two notices have been issued by the Superintendent of Central Goods and Services Tax, Division Ist, Muzaffarnagar, and the Assistant Commissioner, Central Goods and Services Tax Division 1st, Muzaffarnagar, respectively.

The main grievance of the writ petitioners is that the concerned authorities have seized the goods along with the vehicle/truck illegally on the basis of the sole allegation that the driver/owner/person In-charge of the goods had not tendered any document, e-way bill, etc., even when all the valid documents were actually produced before the officer by the driver.

In paragraph 12 of the writ petition, the writ petitioners have stated that they were ready to pay the excess amount after assessment. However, we are unable to understand as to how such a statement could be made by the writ petitioners in the absence of any resolution of the Board of Directors in support thereof.

Be that as it may, since the writ petitioner no.1, being the company, is ready to pay the excess amount after assessment as

may be determined by the concerned officer, we dispose of this writ petition with a direction upon the concerned respondent authority to calculate the excess amount which is required to be paid by the writ petitioner together with penalty, if any, and communicate the same to the writ petitioner within a period of three weeks from date. If the writ petitioner / company makes full payment in terms of such communication to the concerned respondent authority within a week therefrom, the goods as well as vehicle may be released in favour of the writ petitioners in accordance with law.

Order Date :- 6.12.2019
Ashish/Monika

(Biswanath Somadder, J.)

(Ajay Bhanot, J.)