IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 06TH DAY OF NOVEMBER 2020 / 15TH KARTHIKA, 1942

WP(C).No.21907 OF 2020(K)

PETITIONER/S:

GOKUL P.G.
AGED 22 YEARS
SON OF GOPALAN, PROPRIETOR, SAKTHI PLYWOODS, 5-3/4, VIRICODE P.O, VILAVANCODE, KANYAKUMARI, TAMIL NADU-629165.

BY ADVS.
DR.K.P.PRADEEP
SHRI.HAREESH M.R.
SRI.T.T.BIJU
SMT.T.THASMI

RESPONDENT/S:

1 THE STATE OF KERALA
REPRESENTED BY ITS SECRETARY(TAXES), GOVERNMENT SECRETARIATE, THIRUVANANTHAPURAM, KERALA-695 001

2 COMMISSIONER OF KERALA STATE GST,
KERALA STATE GST DEPARTMENT, TAX TOWERS, KILLIPPALAM, KARAMANA P.O,THIRUVANANTHAPURAM, KERALA-695 002.

3 ASSISTANT STATE TAX OFFICER,
MATTANCHERRY, MOBILE SQUAD, MINI CIVIL STATION, MUVATTUPUZHA, ERNAKULAM-686 661

4 CHIEF COMMISSIONER OF CENTRAL TAXES,
((CGST) AND CENTRAL EXCISE), CENTRAL REVENUE BUILDINGS, I.S. PRESS ROAD, COCHIN ERNAKULAM-682 018

5 GOODS AND SERVICE TAX COUNCIL ,
GOVERNMENT OF INDIA, OFFICE OF THE GST COUNCIL SECRETARIAT, 5TH FLOOR, TOWER II, JEEVAN BHARATI BUILDING, JANPATH ROAD, CONNAUGHT PLACE, NEW DELHI-110 001, REPRESENTED BY ITS ADDITIONAL SECRETARY.

6 GOODS AND SERVICES TAX NETWORK,
EAST WING, 4TH FLOOR, WORLD MARK-1, AEROCITY, NEW

DELHI-110 037, REPRESENTED BY ITS CHIEF EXECUTIVE OFFICER.

R1, R3 BY GOVERNMENT PLEADER
SHRI.P.R.SREEJITH, SC, GSTN

OTHER PRESENT:

GP DR.THUSHARA JAMES

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 06.11.2020, ALONG WITH WP(C).23329/2020(M), THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 06TH DAY OF NOVEMBER 2020 / 15TH KARTHIKA, 1942

WP(C).No.23329 OF 2020(M)

PETITIONER/S:

OUSEPH K.M.
AGED 58 YEARS
SON OF MATHEW, RC OWNER OF KL 63 E 8539 HGV-NP,
KALLUVETTIKUZHI HOUSE, KOTTAPPADY SOUTH,
KOTHAMANGALAM-ERNAKULAM-686 695.

BY ADVS.
DR.K.P.PRADEEP
SHRI.HAREESH M.R.
SRI.T.T.BIJU
SMT.T.THASMI

RESPONDENT/S:

1 THE STATE OF KERALA
REPRESENTED BY ITS SECRETARY (TAXES), GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM, KERALA-695 001.

2 COMMISSIONER OF KERALA STATE GST,
KERALA STATE GST DEPARTMENT, TAX TOWERS, KILLIPALAM, KARAMANA P.O., THIRUVANANTHAPURAM, KERALA-695 002.

3 ASSISTANT STATE TAX OFFICER,
MATTANCHERY, MOBILE SQUAD, MINI CIVIL STATION, MUVATTUPUZHA, KERALA STATE GOODS AND SERVICE TAX DEPARTMENT, MUVATTUPUZHA, ERNAKULAM-686 661.

4 STATE TAX OFFICER, SQUAD NO.6,
MUVATTUPUZHA, KERALA STATE GOODS AND SERVICE TAXDEPARTMENT, MUVATTUPUZHA, ERNAKULAM-686 661.

5 CHIEF COMMISSIONER OF CENTRAL TAXES,

(CGST AND CENTRAL EXCISE), CENTRAL REVENUE BUILDINGS, IS PRESS ROAD, COCHIN, ERNAKULAM-682 018.

6 GOODS AND SERVICE TAX COUNCIL, GOVERNMENT OF INDIA, OFFICE OF THE GST COUNCIL, SECRETARIAT, 5TH FLOOR, TOWER II, JEEVAN BHARTI BUILDING, JANPATH ROAD, CONNAUGHT PLACE, NEW DELHI-110 001, REPRESENTED BY ITS ADDITIONAL SECRETARY.

7 GOODS AND SERVICES TAX NETWORK, EAST WING, 4TH FLOOR, WORLD MARK-1, AEROCITY, NEW DELHI-110 037, REPRESENTED BY ITS CHIEF EXECUTIVE OFFICER.

R6-7 BY SHRI.P.R.SREEJITH, SC, GSTN

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 06.11.2020, ALONG WITH WP(C).21907/2020(K), THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

J U D G M E N T

As both these writ petitions involve a common issue and pertain to the same transaction, they are taken up for consideration together and disposed by this common judgment.

2. The petitioners are the owner of the goods consigned from Kanyakumari in Tamil Nadu to Kalyan in Maharashtra, as well as the owner of the vehicle in which the said goods were being transported. The goods and the vehicle, during the course of transit through the State of Kerala, were detained by the respondents at Vattolipady near Perumbavoor. The consignment, on interception, was found to be covered by an invoice as well as an e-way bill that showed the payment of tax [IGST] for the inter-state movement covering the journey from Kanyakumari to Kalyan. The detention, however, was for the reason that the vehicle was apprehended at a place that was not on the normal route between Kanyakumari and Maharashtra.

3. It would appear that the respondents passed an order for physical verification in FORM GST MOV-2, and immediately on receipt of the same, the petitioner in W.P(C).No.21907/2020 approached this Court challenging the detention of the goods and the vehicle. While the learned Government Pleader took time to get instructions in the matter, a statement was also recorded from the owner of the goods as also the driver of the vehicle, and copies of the said statements were made available before this Court. The respondents had also, in the meanwhile, collected material in the form of

information from the Tax authorities in Kanyakumari and the Motor Vehicle authorities in Kerala to suggest that the consignment in question did not originate from Kanyakumari. Based on the information available with them, that suggested that the goods had actually been loaded in the vehicle only from Nellikuzhi in Kerala, the respondents invoked the provisions of Section 130 of the GST Act, to issue a notice in FORM GST MOV-10 to the petitioners.

4. While the petitioners submitted their reply to the said notice and were heard by the respondents, the respondents rejected their contentions and passed orders in FORM GST MOV-11, confiscating the goods and the vehicle, confirming a tax and penalty on the goods, and permitting a redemption of the goods and vehicle on payment of redemption fine. At this stage the petitioner in W.P(C).No.21907/2020 amended his writ petition, to incorporate a challenge to the confiscation order, while the petitioner in W.P(C).No.23329/2020 approached this Court challenging the confiscation order passed against him. The issue that is now raised before this Court is as regards the legality of the confiscation orders passed under Section 130 of GST Act.

5. I have heard Dr.Sri.K.P.Pradeep, the learned counsel appearing for the petitioner in both these writ petitions and also Dr.Smt.Thushara James, the learned Government Pleader appearing for the official respondents of the State in both these writ petitions.

6.The learned Government Pleader would place reliance on the averments in the counter affidavit, which highlight the problems faced by the Officers of the Department while investigating cases such as the present, where, they have reason to believe that there is an attempt at evasion of tax for the purposes of invoking Section 130 of GST Act. The relevant portions of the counter affidavit read as follows:-

> "3. A heavy goods vehicle No.KL 63 E 8539 was intercepted by the 3rd respondent at Vattolipady, which is at about 4 to 5 kms from the MC Road. For a vehicle travelling from Kanyakumari to Maharashtra, the frequently used route is through the MC Road. The vehicle will then commence its journey from Kanyakumari, pass through Trivandrum, Kottayam, Perumbavoor, Kalady, Angamaly, Thrissur, and then proceed via Mangalapuram to Maharashtra. At the main Junction at Perumbavoor, where there are cross roads leading to all four sides, a vehicle travelling from Trivandrum side can take a right turn, move into the Aluva Munnar Road to proceed to Munnar side. In this road, the main places are Vattolipady, Kothamangalam etc. If a vehicle travels from Trivandrum and proceeds to Kothamangalam, the front side of the vehicle must be facing towards Kothamangalam. In the instant case, when the vehicle was intercepted, the vehicle was seen traveling towards the Perumbavoor side. In other words, the vehicle was positioned as travelling from Kothamangalam with its front facing the opposite side of Munnar route. A sketch of this area with directions and names of places is produced herewith and marked as **Exhibit.R3(a)**.
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> 4. The 3rd respondent was during the time, on surveillance duty. As part of regular checking, the vehicle was intercepted and documents were asked for. The driver who was then present in the vehicle, Mr.Faizal stated that the vehicle was coming from Kothamangalam and loaded with goods to Maharashtra. On verification of the documents, it was found that the accompanying E-way bill showed a transportation from Kanyakumari, Tamil Nadu to Kalyan West, Maharashtra. When confronted with the invoice and e-way bill, the driver stated that he had travelled from Kanyakumari to Ernakulam and then to Kothamangalam, where he had his place of residence and he was then proceeding from his house to Maharashtra, through Perumbavoor. At that time, the 3rd respondent asked him to show the toll pass that was taken at Aroor, if he had travelled from Ernakulam to Kothamangalam. Then the driver stated he was feeling unwell and he required sometime

for taking rest. The 3rd respondent immediately thereafter intimated his superior officers and the statement in MOV 1 was taken from the driver and proceeded to issue MOV 2 order for physical verification.

5. Under the factual circumstances as narrated above, the 3rd respondent initiated an enquiry into the genuineness of the transaction. Meanwhile a person who introduced himself as Manoj called the State Tax Officer and enquired about the interception. He stated that he was willing to release the goods, and conveyance, if detained, under whatever terms and conditions that may be imposed. When the officer queried as to the details of Manoj, he admitted that he was not the consignee/recipient, consignor/supplier or the transporter. The said Manoj made repeated phone calls on the day of interception and the 3rd respondent told him to either come to his office or contact through the supplier/recipient/transporter.

6. Since the consignor of goods was understood to be a dealer registered in the State of Tamil Nadu, details were taken from the GSTN portal. It was found that the registration was taken on 08.10.2020 by Gokul P.G., who is the petitioner herein. The E-way bill was generated on 09.10.2020 at 8.30 p.m. The phone Number of the consignor was taken from the portal and he was contacted on 12.10.2020. On asked about the details of the transportation, he responded that he had no knowledge of the business started using his name and details in Kanyakumari. He further stated that a person by name Manoj had taken from him, his Aadhar Card, PAN card and other details, a few weeks ago, stating that it was for the purpose of business initiative, and this could assure him a fixed monthly income. According to Gokul, he was working for a meager salary and was attracted towards any scheme that would offer him a fixed income. However, he stated that he had no idea about Plywood business or the transaction which was said to be intercepted. The 3rd respondent thereafter asked him to come over to the office to record his statement and a summons was issued under Section 70 of the CGST/SGST Act on 13.10.2020. A true copy of the summons issued by the 3rd respondent on the petitioner is produced herewith and may be marked as **Exhibit R3(b).**

8. On 14.10.2020, when the above Writ Petition came up for admission, this Hon'ble Court after hearing both sides, directed the petitioner to appear before the 3rd respondent on the same day. Accordingly, the petitioner appeared and his statement was recorded. In the said statement, the petitioner deposed that he was working as a technician in a computer shop at Thripunithura for a

monthly salary of Rs.4,000/-. A person by name Manoj, whom he met by chance, had informed him of a business opportunity, which would reap substantial profits. It was told by Manoj that for the purpose of this business, the petitioner's documents and ID proofs were required. The details sought for were handed over to Manoj. Thereafter, Manoj informed him that a GST Registration was taken in the name of the petitioner in the State of Tamil Nadu. The petitioner further stated that he had not affixed his signature on any document for the purpose of securing a GST registration. On the specific aspect of the consignment, he stated that he had not spent even a single rupee on it. He had no idea about the details of the transaction, as to where it came from or the cost of it or to where it was despatched. The petitioner also stated that the subsequent to the interception, he was called to the office of a lawyer and he has no further knowledge about the case. A true copy of the statement of the petitioner dated 15.10.2020 is produced herewith and may be marked as **Exhibit R3(c)**.

9. Based on the telephonic details of Manoj, as given by the petitioner, and verified against the number from which calls were made to the officer after interception, a summons was issued to Manoj on 16.10.2020 via whatsapp. A true copy of the summons dated 16.10.2020 issued on Manoj on Mobile No.9995466963 is produced herewith and may be marked as **Exhibit R3(d)**.

12. It is humbly submitted that the issue involved herein is a typical case of 'bill trading'. There has been frequent incidents of bill trading in the Plywood sector. It is for this reason that the Goods and Services Tax Department have issued specific directions to the officers to keep vigil on business conducted in the Plywood sector. In the instant case, the petitioner's name, PAN card and other details were used by another person to secure a GST registration in the name of the petitioner, in the State of Tamil Nadu. The Registration was taken on 8th October and soon thereafter, on 09th October, the transportation commenced. The petitioner, as is evident from his statement has no knowledge of the GST procedures, its requirements or legal consequences. He seems to have shared his details, without knowing the repercussions, in transactions using his name and ID proof. According to him and as is in many other cases of bill trading, the person in whose name the registration is taken are mere name lenders, attracted to a possibility of quick money. The persons who conduct the business using the names of persons like the petitioner, never appear before the authorities. They conduct business of huge volumes and amounts and cancel the registrations after a short period of time. Multiple registrations are taken for a short span of time and once

they are cancelled, it becomes very difficult for the department to trace them, even if contravention of the Act and Rules are later found in their transactions. Essentially, bill trading refers to a pattern of business where the persons behind the business involve in trading of bills without actual movement of goods from the place where it is said to have originated.

13. To elaborate further, as in the instant case, the bill is seen raised from the State of Tamil Nadu. Ideally, being an IGST transaction, the petitioner ought to have remitted the tax in the State of Tamil Nadu and brought the goods through the State of Kerala to the State of Maharashtra. Here the goods were never loaded from Tamil Nadu, and therefore no tax is paid to the State of Tamil Nadu. The owner of the consignment, that is, the petitioner herein has no information or knowledge with regard to the transportation. The fact that he himself is not a 'manufacturer' of Plywood is relevant here. In the registration details of the petitioner, the nature of his business activity is taken as one for wholesale business of Plywood, that is, it is only for trading of the commodity. A dealer who is also a manufacturer will be allotted the GST registration by recording his activity as a 'manufacturer'. If the dealer is not a manufacturer, he can transport goods only after procuring goods from a manufacturer or a third person. The petitioner could also not produce the purchase bills of Plywood in the present case. Thus, the whole sequence of events in the instant case points out to a sham transaction, with an intention to evade payment of tax to the State of Kerala.

14. By using dummy registration in the State of Tamil Nadu and raising an E-way bill therefrom, the goods have escaped payment of tax in the State of Kerala, from where they were actually loaded. If the goods were not intercepted, they would have moved on to the State of Maharashtra. In the process, neither the State of Tamil Nadu, nor the State of Kerala receives any amounts as tax from the transaction.

15. It is also pertinent to note that in the course of this kind of transaction, the actual turnover of the supplier/manufacturer, from whom the goods were procured by the petitioner is also being suppressed. As per Section 24(1) of the CGST Act, a person who makes an interstate taxable supply must be compulsorily registered under the Act. Therefore, the consignor, the petitioner herein ought to have taken a registration in the State of Kerala, since the goods were supplied from here. The petitioner has therefore acted in contravention of Section 24(1) of the CGST Act. The conduct of the petitioner must be read as one with an intention

> to evade payment of tax.
>
> 16. It is submitted that the illegal trading in bills, results in movement of bill without movement of goods in accordance with the original destination as given in the E-way bill and invoice. By this method, huge amounts will be lost to the public exchequer. By the time the transactions are detected and the incorrect availing of ITC traced out, the dealers would have cancelled the registration, making it nearly impossible to track them down. Even assuming the identity and details of the registered owner is found, the exercise will not be fruitful in recovering the tax arrears. In majority of cases, these type of fraudulent registrations are taken in the name of financially poor persons, luring them to a possibility of quick earnings."

7. It is, in particular, contended by the learned Government Pleader that there are number of cases that come up before this Court, where the Officers of the Department are constrained, on account of paucity of time available for completing an investigation for the purposes of Section 130, from undertaking an exhaustive investigation of transactions with a view to ascertaining an intention to evade payment of tax. It is her submission that on account of the said fact, this Court ought not to interfere with orders of detention/confiscation by citing technical lapses that have occurred during the investigation process.

8. On a consideration of the rival submissions as also on going through the averments in the writ petitions as also the counter affidavit filed on behalf of the official respondents, it is quite apparent that the respondents have misunderstood the scope and ambit of Sections 129 and 130 of the GST Act. It is now settled through a catena of decisions of this

Court as well as the other High Courts that Sections 129 and 130 are independent provisions, and that, while a detention of goods and vehicle under Section 129 could entail proceedings under Section 130, in situations where the detained goods/vehicle are not cleared by the owners thereof within a period of 14 days from the date of passing of the order under Section 129, it does not follow that in all cases where Section 130 of the GST Act is invoked, they have to be preceded by a detention of the goods/vehicle while in transit. As already noted, the proceedings under Section 130 can be invoked independent of any detention, and under the circumstances enumerated in the said Section, with the only rider that a precondition for the invocation of the provision is that there has to be material to suggest that the actions/omissions of the person were with an intention to evade payment of tax. In the instant case, while the material collected by the respondents, no doubt justify the detention of the goods and the vehicle, inasmuch as there was evidence to suggest that the transportation did not originate from Tamil Nadu, as was declared in the invoice/e-way bill that accompanied the transportation of the goods, and therefore, the said documents could be seen as invalid documents for the purposes of transportation of the goods, the respondents have not been able to establish an intention to evade tax which is a necessary pre-condition for invoking the provisions of Section 130 of the GST Act. In other words, while in the instant cases, the detention under Section 129 can be said to be justified, the further invocation of Section 130, in the absence of any material to suggest that there was an evasion of tax by the petitioners, cannot be said to be justified. In particular, it has to be noticed that the invoice raised by the petitioners admitted their liability to IGST, and while there is a presumption in favour of the petitioners with regard to tax compliance, there is no material produced by the respondents to rebut the said presumption that flows from the declaration in the invoice raised by the petitioners. That apart, even assuming that the goods in question were procured from Nellikuzhi, as suggested by the respondents, so long as the destination shown in the invoice and the e-way bill was Kalyan in the State of Maharashtra, the tax liability would have to be under the IGST Act, and the said tax liability was already declared by the petitioners in the tax invoice that was raised by them. Thus, the material available with the Department as of now, does not point to any intention to evade payment of tax on the part of the petitioners herein. The necessary ingredient of *mens rea* not having been established in these cases, I am of the view that the invocation of the provisions of Section 130 against the petitioners was not justified, more so when, the petitioners were not confronted with any material in the possession of the respondents that suggested an intention to evade payment of tax. As a matter of fact, in the notices served on the petitioners under Section 130 of the GST Act, there is no mention of any material that would point to a possible intention to evade payment of tax by the petitioners, and hence there could not have been an order confirming the proposed confiscation in terms of Section 130 of the GST Act.

9. Before parting with these cases, I must observe that, while it may be true that the invocation of Section 130 of the GST Act in these cases was not justified, the irregularity in the documents that accompanied the transportation surely make it out to be a case that justified a detention of

the goods under Section 129 of the GST Act. In proceedings under Section 129 of the GST Act, there is no requirement for establishing *mens rea,* and hence, merely on detecting an irregularity in the documents that are to accompany the transportation of goods, the respondents would be justified in detaining the goods and passing the necessary order under Section 129(3) of the GST Act. No doubt, in the instant cases, since the owner of the goods had approached this Court at the GST MOV-2 stage, the respondents did not get an opportunity to pass any order under Section 129(3), more so because, they had, in the intervening period, initiated proceedings under Section 130 of the GST Act. The proceedings under Section 130 having been found to be misconceived, I am of the view that the respondents must now be permitted to pass formal orders under Section 129(3), in respect of the detention that I have found to be justified on the facts and circumstances of these cases.

10.Resultantly, I quash the impugned orders passed against the petitioners under Section 130 of the GST Act in FORM GST MOV-11, and direct the respondents to pass orders based on the material available with them, and the statements taken from the petitioners under Section 129(3) of the GST Act. The petitioners are permitted to obtain a release of the goods and the vehicle on payment of the tax amount in cash and furnishing a bank guarantee for the penalty amounts confirmed against them. On the respondents passing the order under Section 129(3) of the GST Act, they will be free to invoke the bank guarantee for realisation of the penalty amounts.

The writ petitions are allowed as above. The Government Pleader is directed to communicate a gist of this judgment to the respondents so as to enable the petitioners to obtain immediate clearance of the goods and the vehicle, which have been detained for almost a month now.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

SJ

APPENDIX OF WP(C) 21907/2020

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	TRUE COPY OF THE REGISTRATION CERTIFICATE IN FORM GST REG.-06 ISSUED DATED 08.10.2020 OF THE PETITIONER.
EXHIBIT P2	TRUE COPY OF THE TAX INVOICE NO.SP 001 DATED 09.10.2020 ISSUED BY THE PETITIONER.
EXHIBIT P3	TRUE COPY OF THE EWAY BILL NO. 581208203739 DATED 09.10.2020.
EXHIBIT P4	TRUE COPY OF THE ORDER IN OR/GST/MVPA/54/2020-21 DATED 10.10.2020 ISSUED BY THE 3RD RESPONDENT.
EXHIBIT P5	TRUE COPY OF THE REPLY DATED 12.10.2020 SUBMITTED BY THE PETITIONER TO THE 3RD RESPONDENT.
EXHIBIT P6	ORIGINAL COPY OF THE AFFIDAVIT OF THE PETITIONER DATED 19.10.2020
EXHIBIT P7	TRUE COPY OF THE NOTICE NO OR GST/MVPA/54/2020-21 DATED 16.10.2020 ISSUED TO THE PETITIONER
EXHIBIT P8	TRUE COPY OF THE REPLY SUBMITTED ON 19.10.2020 BY THE PETITIONER
EXHIBIT P9	TRUE COPY OF THE ORDER NO OR GST/MVPA/54/2020-21 DATED 27.10.2020 ISSUED TO THE PETITIONER

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RESPONDENT'S/S EXHIBITS:

EXHIBIT R3(a):	TRUE COPY OF THE GEOGRAPHICAL SKETCH.
EXHIBIT R3(b):	TRUE COPY OF THE SUMMONS ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER DATED 13/10/2020.
EXHIBIT R3(c):	TRUE COPY OF THE STATEMENT OF THE PETITIONER DATED 15/10/2020.

EXHIBIT R3(d):	**TRUE COPY OF THE SUMMONS DATED 16/10/2020 ISSUED TO MAJON ON HIS MOBILE NO. 9995466963.**
EXHIBIT R3(e):	**TRUE COPY OF THE SUMMONS ISSUED TO THE REGISTERED OWNER OF THE CONVEYANCE WHICH WAS INTERCEPTED DATED 13/10/2020.**
EXHIBIT R3(f):	**TRUE COPY OF THE STATEMENT GIVEN BY THE REGISTERED OWNER DATED 13/10/2020.**
EXHIBIT R3(g):	**TRUE COPY OF THE LETTER ISSUED BY THE 3RD RESPONDENT TO THE MOTOR VEHICLE INSPECTOR, AMARAVILA CHECK POST DATED 15/10/2020.**
EXHIBIT R3(h):	**TRUE COPY OF THE LETTER ISSUED BY THE MOTOR VEHICLE INSPECTOR, AMARAVILA CHECK POST TO THE 3RD RESPONDENT DATED 15/10/2020.**
EXHIBIT R3(i):	**TRUE COPY OF THE NOTICE FOR CONFISCATION UNDER FORM GST MOV-10 DATED 16/10/2020.**

APPENDIX OF WP(C) 23329/2020

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	TRUE COPY OF THE TAX INVOICE NO.SP 001 DATED 09.10.2020 OF SAKTHI PLYWOODS.
EXHIBIT P2	TRUE COPY OF THE EWAY BILL NO.,581208203739 DATED 09.10.2020.
EXHIBIT P3	TRUE COPY OF THE ORDER IN OR/GST/MVPA/54/2020-21 DATED 10.10.2020 ISSUED BY THE 3RD RESPONDENT.
EXHIBIT P4	TRUE COPY OF THE REPLY DATED 12.10.2020 SUBMITTED BY SAKTHI PLYWOODS TO THE 3RD RESPONDENT.
EXHIBIT P5	TRUE COPY OF THE NOTICE NO.OR/GST/MVPA/54/2020-21 DATED 16.10.2020 ISSUED TO THE PETITIONER.
EXHIBIT P6	TRUE COPY OF TH REPLY SUBMITTED ON 19.10.2020 BY THE PETITIONER TO THE 4TH RESPONDENT.
EXHIBIT P7	ORIGINAL OF THE SWORN AFFIDAVIT OF DEYO BASIL JOSEPH.
EXHIBIT P8	TRUE COPY OF THE ORDER NO.OR/GST/MVPA/54/2020-21 DATED 27.10.2020 ISSUED TO THE PETITIONER.