

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 07TH DAY OF SEPTEMBER 2020 / 16TH BHADRA, 1942

WP(C).No.18098 OF 2020(J)

PETITIONER/S:

USMAN M.
AGED 58 YEARS
S/O. LATE HUSSAIN HAJI, MATTUMMAL HOUSE, SHORANUR,
MANA, SHORANUR, MANAGING PARTNER CEDICOM ELECTORNICS

BY ADV. SRI.L.RAJESH NARAYAN

RESPONDENT/S:

- 1 THE COMMISSIONER OF STATE GST
TAX TOWERS, KILLIPPALAM, KARAMANA, THIRUVANANTHAPURAM
695 002
- 2 STATE GOODS AND SERVICE TAX OFFICER,
STATE GOODS AND SERVICE TAX OFFICE, OTTAPALAM 679 101
- 3 ASSISTANT STATE TAX OFFICER,
SQUAD NO.II, O/O. THE DEPUTY COMMISSIONER OF SALES
TAX (INTELLIGENCE)
KERALA GST DEPARTMENT, PALAKKAD 678 001

OTHER PRESENT:

G.P. DR.THUSHARA JAMES

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
07.09.2020, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

The petitioner has approached this Court aggrieved by Ext.P11 order of detention, whereby a consignment of goods transported at his instance was detained by the 3rd respondent on the ground that there was no valid e-way bill covering the transportation of goods in terms of Section 138 of the GST Rules.

2. I have heard the learned counsel for the petitioner as also the learned Government Pleader for the respondents.

On a consideration of the facts and circumstances of the case and submissions made across the Bar and taking note of the fact that the transportation of the goods was not covered by a valid e-way bill, I find that the detention cannot be seen as unjustified. Taking note of the submission of the learned counsel for the petitioner that he is prepared to furnish a bank guarantee for the amounts demanded, the writ petition is disposed by directing the 3rd respondent to release the goods and the vehicle to the petitioner on the petitioner furnishing a bank guarantee for the amount demanded in Ext.P11. The learned Government Pleader shall communicate the gist of this order to the 3rd respondent for enabling an immediate clearance of the goods on the petitioner complying with the condition aforementioned.

Sd/-

A.K.JAYASANKARAN NAMBIAR

JUDGE

sd

APPENDIX**PETITIONER'S/S EXHIBITS:**

EXHIBIT P1	TRUE COPY OF THE CERTIFICATE OF REGISTRATION
EXHIBIT P2	TRUE COPY OF THE CERTIFICATE OF IMPORTER EXPORTER CODE (IEC) DATED 18-02-2018
EXHIBIT P3	TRUE COPY OF THE PURCHASE ORDER DATED 10-03-2020
EXHIBIT P4	TRUE COPY OF THE INVOICE DATED 10-07-20
EXHIBIT P5	TRUE COPY OF THE BILL OF LANDING DATED 25-07-2020
EXHIBIT P6	TRUE COPY OF THE BILL OF ENTRY DATED 25-07-2020
EXHIBIT P7	TRUE COPY OF THE E-RECEIPT DATED 17-08-2020
EXHIBIT P8	TRUE COPY OF THE E WAY BILL DATED 21-08-2020
EXHIBIT P9	TRUE COPY OF THE STATEMENT OF THE DRIVER DATED 23-08-2020
EXHIBIT P10	TRUE COPY OF THE ORDER OF DETENTION DATED 23-08-2020
EXHIBIT P11	TRUE COPY OF THE NOTICE U/S 129(3) DATED 23-08-2020
EXHIBIT P12	TRUE COPY OF THE CLARIFICATION