

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 20TH DAY OF AUGUST 2020 / 29TH SRAVANA, 1942

WP(C).No.17250 OF 2020(E)

PETITIONER/S:

FOCUZ CONSTRUCTIONS EQUIPMENTS
(A DIVISION OF FOCUZ CORPORATION PVT LTD), 5TH FLOOR,
FOCUZ TOWERS, EDAPPALLY, KOCHI, REPRESENTED BY ITS
DIRECTOR, TONY RAPHAEL

BY ADV. SMT.S.K.DEVI

RESPONDENT/S:

- 1 THE ASST. STATE TAX OFFICER (INTELLIGENCE)
STATE GOODS AND SERVICE, TAX DEPARTMENT (KERALA),
SQUADNO.II, CHENGANNUR-689 121
- 2 THE ASST. COMMISSIONER (ASSMT)
STATE GOODS AND SERVICE TAXES (KERALA), SPECIAL
CIRCLE I , ERNAKULAM-682 015
- 3 STATE OF KERALA,
REPRESENTED BY ITS FINANCE SECRETARY, SECRETARIAT,
THIRUVANANTHAPURAM-695 001

OTHER PRESENT:

G.P. DR.THUSHARA JAMES

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
20.08.2020, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

The petitioner has approached this Court aggrieved by the detention of a consignment of construction equipments, that was being transported at his instance. On a perusal of Ext.P7 notice it is seen that the objection of the 1st respondent is essentially with regard to the documents that had to accompany the transportation of the goods. It is the specific case of the 1st respondent that the documents did not reflect the transaction covered by the transportation that was apprehended. On a perusal of Ext.P7 notice, I find that the detention by the 1st respondent cannot be said to be unjustified.

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

3. Taking note of the submission of the learned counsel for the petitioner, I direct the 1st respondent to release the goods and the vehicle to the petitioner on the petitioner furnishing a bank guarantee for the amount mentioned in Ext.P7 notice. The respondents shall, thereafter, transmit the files to the adjudicating authority for an adjudication of the issue under Section 130 of the GST Act. The Government Pleader shall communicate the gist of this order to the 1st respondent so as to enable the petitioner to clear the goods immediately on furnishing of the bank guarantee. The petitioner shall produce a copy of this judgment together with a copy of the writ petition before the 1st respondent for further action.

The writ petition is disposed as above.

Sd/-

A.K.JAYASANKARAN NAMBIAR

JUDGE

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

EXHIBIT P1	TRUE COPY OF THE ORDER NO.SCN 20/20-21 DATED 17.08.2020
EXHIBIT P2	TRUE COPY OF THE PURCHASE ORDER DATED 10.07.20
EXHIBIT P3	TRUE COPY THE GST MOV-1 DATED 14.8.2020
EXHIBIT P4	TRUE COPY OF THE GST MOV-2 DATED 14.8.2020
EXHIBIT P5	TRUE COPY OF THE GST MOV-4 DATED 14.8.2020
EXHIBIT P6	TRUE COPY OF THE GST MOV-6 DATED 14.8.2020
EXHIBIT P7	TRUE COPY OF THE GST MOV-7 DATED 14.8.2020
EXHIBIT P8	TRUE COPY OF THE INVOICE DATED 31.07.2020
EXHIBIT P9	TRUE COPY OF THE INVOICE DATED 3.08.2020
EXHIBIT P9A	TRUE COPY OF THE INVOICE DATED 10.08.2020
EXHIBIT P9B	TRUE COPY OF THE INVOICE DATED 14.08.2020
EXHIBIT P10	TRUE COPY OF THE INVOICE DATED 30.7.2020