

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 19TH DAY OF AUGUST 2020 / 28TH SRAVANA, 1942

WP(C).No.16961 OF 2020(U)

PETITIONER:

KRISHNAKUMAR  
AGED 48 YEARS  
PROPRIETOR, M/S. VISHNU GEN POWER, 18, VISHNU BHAVAN,  
NARIYANPARA, IDUKKI 685 511.

BY ADVS.  
SRI.P.N.DAMODARAN NAMBOODIRI  
SHRI. HRITHWIK D. NAMBOOTHIRI

RESPONDENTS:

- 1 THE ASST.STATE TAX OFFICER  
SURVEILLANCE SQUAD 1, STATE GST DEPARTMENT,  
THIRUVANANTHAPURAM 695 002.
- 2 THE STATE TAX OFFICER,  
SURVEILLANCE SQUAD 1, STATE GST DEPARTMENT,  
THIRUVANANTHAPURAM 695 002.
- 3 THE DEPUTY COMMISSIONER (INT),  
STATE GST DEPARTMENT, THIRUVANANTHAPURAM 695 002.

BY GOVERNMENT PLEADER DR.THUSHARA JAMES

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
19.08.2020, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

## **JUDGMENT**

The petitioner has approached this Court aggrieved by Exts.P6 and P7 detention notices issued to him by the 1st respondent detaining a consignment of used generators that was being transported at his instance.

2. On a perusal of Exts.P6 and P7 detention notices it is seen that the reason for detention was the non-mention of the IGST payable in the e-way bill that accompanied the transportation of the goods. It is the contention of the learned counsel for the petitioner that as per Rule 138A of the SGST Rules there is no requirement of mentioning the IGST applicable in the e-way bill and hence, the authorities are not justified in detaining the consignment.

3. I have heard the learned counsel for the petitioner and the learned Government Pleader for the respondents.

On a consideration of the facts and circumstances of the case and the submissions made across the Bar, I find force in the contention of the learned counsel for the petitioner that as per the SGST Act and R.138 A of the SGST Rules, there is no requirement to mention the details of the

tax payment in the copy of the e-way bill that accompanies the goods. It is not in dispute that the details of the tax paid were shown in the invoice that accompanied the transportation and there is no dispute raised by the respondents with regard to the accompaniment of the invoice along with the transportation. Under such circumstances and taking note of the judgment of this Court dated 12.08.2020 in W.P(C).No.16356 of 2020, I allow this Writ Petition by quashing Exts.P6 and P7 detention notices and directing the 1st respondent to release the goods and the vehicle to the petitioner on production of a copy of this judgment. The learned Government Pleader shall communicate a gist of the order to the 1st respondent for enabling the petitioner to effect an expeditious clearance of the goods and the vehicle.

Sd/-

**A.K.JAYASANKARAN NAMBIAR**  
**JUDGE**

mns/19.8.2020

APPENDIX

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE REGISTRATION CERTIFICATE NO. 32BIRPK2236CIZL DATED 17.07.2018 UNDER GOODS AND SERVICE TAX ACT 2017.
- EXHIBIT P2 TRUE COPY OF THE PURCHASE INVOICE NO. 130 DATED 12.08.2020 AMOUNTED RS. 60,000/- ISSUED BY THE PETITIONER TO SAHAYA MERLIN REX ANTONY, KANYAKUMARI.
- EXHIBIT P3 TRUE COPY OF THE E-WAY BILL GENERATED BY THE PETITIONER NO. 5611 9492 9253 DATED 12.08.2020.
- EXHIBIT P4 TRUE COPY OF THE GST MOV-02 NOTICE DATED 12.08.2020 ISSUED BY THE 1ST RESPONDENT.
- EXHIBIT P5 TRUE COPY OF THE REPLY DATED 13.08.2020 FILED BY THE PETITIONER.
- EXHIBIT P6 TRUE COPY OF THE GST MOV-06 DETENTION ORDER DATED 12.08.2020 ISSUED BY THE 1ST RESPONDENT.
- EXHIBIT P7 TRUE COPY OF THE GST MOV-07 DEMAND NOTICE DATED 12.08.2020.
- EXHIBIT P8 TRUE COPY OF THE NOTIFICATION NO. 13/2017 DATED 28.06.2017.

RESPONDENTS EXHIBITS:NIL

//TRUE COPY//

P.A TO JUDGE