

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 11TH DAY OF AUGUST 2020/20TH SRAVANA, 1942

W.P(C).No.16384 OF 2020

PETITIONER:

M/S.HYDROLIC CORPORATION KERALA,  
AYATH BUILDING, 1/46-7, COLONYPADY,  
ERUMATHALA, ALUVA, ERNAKULAM DISTRICT,  
PIN - 683112, REP. BY IT'S PROPRIETOR  
IMRAN HUSSAIN.

BY ADVS.SRI.K.DILIP  
SRI.P.RAFTHAS

RESPONDENTS:

- 1 THE ASST. STATE TAX OFFICER  
24 \* 7 MOBILE SQUAD @ THAMARASSERY, STATE GST  
DEPARTMENT, KOZHIKODE - 673 001.
- 2 THE COMMISSIONER OF STATE GST, TAX TOWERS,  
KILLIPPALAM, KARAMANA, THIRUVANANTHAPURAM - 695 002.
- 3 PRANAR OILS AND CHEMICALS INDIA LTD.,  
GSTIN 33AAD CP501 9N1ZB, SHOP NO.2, PMS MANSION,  
154/428, 7TH STREET EXTENSION, GANDHIPURAM,  
TAMILNADU - 641012, REP. BY ITS MANAGING DIRECTOR.

BY SRI.PAUL ABRAHAM VAKKANAL, GOVT. PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 11.08.2020, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:

## **J U D G M E N T**

The petitioner has approached this Court aggrieved by Ext.P4 notice issued to him under Section 129 of the GST Act. On a perusal of the detention notice, it is seen that the detention of the vehicle and the goods was on the finding that the goods on inspection were found to be different from those that were covered by the invoice and transportation documents. On a consideration of the reasons shown in Ext.P4, I am of the *prima facie* view that the detention cannot be said to be unjustified.

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

The learned counsel for the petitioner seeks permission to clear the goods on furnishing a bank guarantee to cover the amounts demanded in Ext.P4. Taking note of the said submission, I dispose the writ petition by directing the 1st respondent to permit the petitioner to clear the goods and the vehicle on furnishing a bank guarantee for the amount demanded in Ext.P4. Thereafter, the 1<sup>st</sup> respondent shall forward the files to the adjudicating authority for an adjudication of the dispute under Section 130

of the GST Act, which adjudication shall be completed only after hearing the petitioner, within a period of one month from the date of the files being forwarded to the 2nd respondent. The petitioner shall produce a copy of this judgment together with a copy of the writ petition before the 1st respondent for further action.

**Sd/-**  
**A.K.JAYASANKARAN NAMBIAR**  
**JUDGE**

**Sd**

