IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE N.NAGARESH

THURSDAY, THE 06TH DAY OF AUGUST 2020 / 15TH SRAVANA, 1942

WP(C).No.1155 OF 2018(T)

PETITIONER:

ARUNA SANTHOSH KADAM,
AGED 36 YEARS,
WIFE OF SANTHOSH SITARAM KADAM,
TA-KHED, CHIKHALGAON,
YENIYE BK,
PUNE,
MAHARASHTRA - 410 505.

BY ADVS.
SRI.S.ANIL KUMAR (TRIVANDRUM)
SRI.K.S.HARIHARAN NAIR
SRI.M.RAJAGOPAL.M

RESPONDENTS:

1 THE ASSISTANT STATE TAX OFFICER,
SQUAD NO.III,
KERALA GOODS AND SERVICE TAX DEPARTMENT,
KASARAGOD- 671 121.

2 THE STATE TAX OFFICER,
SQUAD NO.III,
KERALA GOODS AND SERVICE TAX DEPARTMENT,
KASARAGOD- 671 121.

3 THE STATE OF KERALA,
REP. BY THE SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT,
GOVERNMENT OF KERALA,
SECRETARIAT,
THIRUVANANTHAPURAM-695 001.

4 UNION OF INDIA,
REPRESENTED BY ITS SECRETARY,
DEPARTMENT OF REVENUE,
MINISTRY OF FINANCE,
ROOM NO.46,
NORTH BLOCK,
NEW DELHI-110 001.

SENIOR GOVERNMENT PLEADER - SRI. C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 06.08.2020, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

Dated this the 6th day of August, 2020

The writ petition has been filed challenging Exts. P4 and P5 and seeking to declare that the provisions of Section 130 of the Kerala Goods and Service Tax Act, 2017 and the Central Goods and Service Tax Act as a violative of Article 19(1)(g) and Article 301 of the Constitution of India.

2. When this writ petition came up for admission, this Court passed an interim order dated 16.01.2018 to the following effects.

> "Having regard to the facts and circumstances of the case, I deem it appropriate to direct the respondents to release the vehicle, against the petitioner furnishing bank guarantee for the value of the vehicle. Ordered accordingly. The petitioner shall make necessary arrangements for unloading the consignments."

3. When this matter came up for hearing today, the learned counsel for the petitioner submitted that, the interim order has been complied with and the vehicle has been released based on Bank guarantee furnished by the petitioner.

4. The learned counsel for the petitioner further submits that, the petitioner doesn't propose to press for the challenge on Section 130 of Kerala Goods and Service Tax Act and the proceedings initiated under Exts. P4 and P5 may be continued.

Accordingly, the writ petition is disposed of permitting the respondents to pursue Exts. P4 and P5 proceedings under the CGST/SGST Act, 2017.

Sd/-

N. NAGARESH
JUDGE

SR

APPENDIX

PETITIONER'S EXHIBITS:

EXHIBIT P1	COPY OF REGISTRATION CERTIFICATE OF VEHICLE NO.MH14-GD-0685
EXHIBIT P2	COPY OF INVOICE DATED 22/9/2017
EXHIBIT P3	COPY OF DECLARATION DATED 16/12/2017
EXHIBIT P4	COPY OF NOTICE DATED 18/12/2017 ISSUED BY THE 1ST RESPONDENT
EXHIBIT P5	COPY OF NOTICE DATED 1/1/2018 ISSUED BY THE 2ND RESPONDENT