IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 16TH DAY OF DECEMBER 2019/25TH AGRAHAYANA, 1941

W.P(C).No.34450 OF 2019

PETITIONER:

M/S.ROYAL TRADERS - KERALA
283, BKAREEPARAMBA, NEAR AKG STADIUM,
KUTTIKKOL P.O., TALIPARAMBA, KANNUR DISTRICT,
REPRESENTED BY ITS PROPRIETOR.

BY ADV. SRI.O.D.SIVADAS

RESPONDENT:

THE ASSISTANT STATE TAX OFFICER
SQUAD NO.4, STATE GST DEPARTMENT,
KOZHIKODE-673 006.

BY SMT.THUSHARA JAMES, GOVT. PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 16.12.2019, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

J U D G M E N T

A consignment of copra that has been transported at the instance of the petitioner was detained by the respondent. Ext.P13 is the detention notice determining the tax and penalty for the purposes of the security to be furnished by the petitioner. On a perusal of Ext.P13 notice, it is seen that the interstate transportation of the goods was being carried out by dealers who did not have a registration as mandated for interstate movement under the CGST Act. On a consideration of the reasons contained in Ext.P13 notice, I do not find the detention to be unjustified. Taking note of the submission of the learned counsel for the petitioner however, that the petitioner is ready to furnish a bank guarantee for the tax and penalty amount determined in Ext.P13, I direct that if the petitioner furnishes a bank guarantee for the tax and penalty amount determined in Ext.P13 notice, then the respondent shall release the consignment and the vehicle to the petitioner. The respondent shall, thereafter, proceed to adjudicate the issue after notice to the petitioner and in accordance with the procedure prescribed under Section 130 of the GST Act. The petitioner shall produce a copy of the writ petition together with a copy of the judgment before the respondent, for further action.

The writ petition is disposed as above.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

prp/16/12/19

APPENDIX

PETITIONER'S EXHIBITS:

EXHIBIT P1	**TRUE COPY OF THE INVOICE DATED 10.12.2019.**
EXHIBIT P2	**TRUE COPY OF THE INVOICE DATED 10.12.2019.**
EXHIBIT P3	**TRUE COPY OF THE INVOICE DATED 10.12.2019.**
EXHIBIT P4	**TRUE COPY OF THE INVOICE DATED 10.12.2019.**
EXHIBIT P5	**TRUE COPY OF THE INVOICE DATED 10.12.2019.**
EXHIBIT P6	**TRUE COPY OF THE E-WAY BILL DATED 14.12.2019.**
EXHIBIT P7	**TRUE COPY OF THE E-WAY BILL DATED 14.12.2019.**
EXHIBIT P8	**TRUE COPY OF THE E-WAY BILL DATED 14.12.2019.**
EXHIBIT P9	**TRUE COPY OF THE E-WAY BILL DATED 14.12.2019.**
EXHIBIT P10	**TRUE COPY OF THE E-WAY BILL DATED 14.12.2019.**
EXHIBIT P11	**TRUE COPY OF THE PROCEEDING OF THE RESPONDENT DATED ISSUED BY THE RESPONDENT.**
EXHIBIT P12	**TRUE COPY OF THE PROCEEDING ALONG WITH PHYSICAL VERIFICATION REPORT ISSUED BY THE RESPONDENT.**
EXHIBIT P13	**TRUE COPY OF THE NOTICE DATED ISSUED BY THE RESPONDENT.**

RESPONDENTS EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE