

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 18TH DAY OF NOVEMBER 2019/27TH KARTHIKA, 1941

W.P(C).No.31071 OF 2019(H)

PETITIONER:

V.MUHAMMED RASHEED
AGED 47 YEARS
S/O. AUTHY HAJI, PROPRIETOR,
M/S. VBC WOOD INDUSTRIES AND TIMBERS,
CHEENIKKAL, KRAKKUNNU P.O.
MALAPPURAM DISTRICT 676 123.

BY ADV. SRI.R.RAMADAS

RESPONDENT:

THE ASSISTANT STATE TAX OFFICER
SQUAD NO. II, STATE G.S.T, DEPARTMENT,
KOZHIKODE, KERALA 673 006.

BY SMT.THUSHARA JAMES, GOVT. PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR
ADMISSION ON 18.11.2019, THE COURT ON THE SAME DAY
DELIVERED THE FOLLOWING:

J U D G M E N T

The petitioner is aggrieved by Exts.P1 and P2 detention order/ notice issued to him under Section 129 of the CGST/SGST Act. It is seen that the reason for detention was that the transportation of the goods was not accompanied by valid documents as prescribed under the GST Act.

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

On a consideration of the facts and circumstances of the case as also the submissions made across the bar, and inasmuch as I find the detention to be *prima facie* justified, the writ petition is disposed, by directing the respondent to release the goods and the vehicle to the petitioner on the petitioner furnishing a bank guarantee for the tax and penalty amount determined by the respondent in Ext.P2 notice. The respondent shall, thereafter, proceed to adjudicate the matter in terms of Section 130 of the GST Act, after hearing the

petitioner. The petitioner shall produce a copy of the writ petition together with a copy of the judgment before the respondent, for further action.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

prp/18/11/19

APPENDIX

PETITIONER'S EXHIBITS:

EXHIBIT P1	TRUE COPY OF THE ORDER OF DETENTION UNDER SECTION 129 (1) OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 DATED 08.11.2019.
EXHIBIT P2	TRUE COPY OF THE NOTICE U/S 129 (3) OF THE CGST/SGST ACT, 2017, ISSUED BY THE RESPONDENT.
EXHIBIT P3	TRUE COPY OF THE PHYSICAL VERIFICATION REPORT DATED 11.11.2019.
EXHIBIT P4	TRUE COPY OF THE DETAILED REPLY DATED 13.11.2019 BEFORE THE RESPONDENT TOGETHER WITH THE ENCLOSURES.

RESPONDENTS EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE