

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 08TH DAY OF NOVEMBER 2019 / 17TH KARTHIKA, 1941

WP(C).No.30059 OF 2019(F)

PETITIONER/S:

M/S NATIONAL STEEL AGENCIES
7/196, NEAR CENTRAL MARKET, COURT ROAD
CALICUT-673 001, REPRESENTED BY ITS
MANAGING PARTNER HANEEFA.K.P.

BY ADVS.
SMT.M.K.HAJARA
SRI.C.RAMACHANDRAN

RESPONDENT/S:

- 1 ASST.STATE TAX OFFICER
SQUAD NO.I, SGST DEPARTMENT, PALAKKAD ,PIN-678 001
 - 2 THE STATE TAX OFFICER,
SQUAD NO.1,SGST DEPARTMENT, PALAKKAD,PIN-678 001
 - 3 THE COMMISSIONER OF STATE TAX,
STATE GOODS AND SERVICES TAXES, TAX TOWER,
KILLIPPALAM,KARAMANA P.O., THIRUVANANTHAPURAM-695 002
- GOVERNMENT PLEADER DR.THUSHARA JAMES

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
08.11.2019, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

The petitioner has approached this Court aggrieved by Ext.P4 detention notice issued to him under Section 129 of the GST Act. I note from the perusal of Ext.P4 detention notice that the detention was on the ground that the validity period of the e-way bill that accompanied the transportation had already expired at the time of detention. Under the said circumstances, I find that the detention cannot be said to be unjustified.

2. Taking note of the plea of the petitioner, however, I direct that if the petitioner furnishes a bank guarantee for the tax and penalty amount quantified in Ext.P4 order, then the respondents shall release the consignment and the vehicle to the petitioner. The respondents 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 respondents for further action.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

sd

APPENDIX**PETITIONER'S/S EXHIBITS:**

EXHIBIT P1	A TRUE COPY OF THE REGISTRATION CERTIFICATE ISSUED TO THE PETITIONER UNDER THE GST LAW
EXHIBIT P2	A TRUE COPY OF THE PURCHASE ORDER NO.PIB/HO/PUR/2019/G-052 DT -01-11-2019
EXHIBIT P3	A TRUE COPY OF THE INVOICE NUMBER PRC-C/1847/19-20 DATED 02.11.2019
EXHIBIT P3 A	A TRUE COPY OF THE E-WAY BILL NO 531144789723 DATED 02.11.2019 GENERATED FOR TRANSPORTATION OF GOODS FROM VELLAKINAR COIMBATORE, TAMILNADU TO DELIVER AT OTTAPALAM
EXHIBIT P3 B	A TRUE COPY OF THE INVOICE NUMBER B2B/0302/19-10 DATED 04.11.2019 ACCOMPANIED THE CONSIGNMENT
EXHIBIT P3 C	A TRUE COPY OF THE E-WAY BILL NO.5711 4486 9759 DATED 04.11.2019 GENERATED FOR TRANSPARATION OF GOODS FOR ONWARD SUPPLY
EXHIBIT P4	TRUE COPY OF THE NOTICE ISSUED INFORM GST MOV-01
EXHIBIT P4 A	TRUE COPY OF THE NOTICE ISSUED INFORM GST MOV-02
EXHIBIT P4 B	TRUE COPY OF THE NOTICE ISSUED INFORM GST MOV-04
EXHIBIT P4 C	TRUE COPY OF THE NOTICE ISSUED INFORM GST MOV-06
EXHIBIT P4 D	TRUE COPY OF THE NOTICE ISSUED INFORM GST MOV-07
EXHIBIT P5	A TRUE COPY OF THE LETTER DATED 05.11-2019 FILED BY THE PETITIONER BEFORE THE RESPONDENTS ON 06.11.2019
EXHIBIT P6	A TRUE COPY OF THE LABOUR BILL DATED 03.11.2019 OF AUTO GARAGE