IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE RAJA VIJAYARAGHAVAN V

TUESDAY, THE 14TH DAY OF MAY 2019 / 24TH VAISAKHA, 1941

WP(C). No.13681 of 2019

PETITIONER:

M/S.OSL LOGISTICS PRIVATE LIMITED,
SURVEY NO.108/11, A1, VEDHA COMPLEX, CHENNAI BANGALORE HIGHWAY, IRUNGATTUKOTTAI
SRIPERUMBUDUR TALUK, KANCHIPURAM, TAMILNADU,
REP. BY ITS AUTHORIZED PERSON MR. FAISAL KHAN,
S/O.YASIN KHAN.

BY ADV. SRI.C.K.SREEJITH

RESPONDENTS:

1 THE ASSISTANT STATE TAX OFFICER,
STATE GOODS AND SERVICES DEPARTMENT, SQUAD NO.VII,
PALAKKAD, KERALA - 678 001.

2 THE COMMISSIONER,
STATE GOODS AND SERVICE TAX DEPARTMENT,
GOVT. OF KERALA, TRIVANDRUM - 695 001.

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

4 UNION OF INDIA,
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE,
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS,
GST POLICY WING, REP. BY COMMISSIONER (GST),
NEW DELHI 110 001.

BY SRI.MANURAJ, GOVERNMENT PLEADER
SMT.M.M. JASMINE, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 14.05.2019, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

# JUDGMENT

The petitioner is a logistics company, which is engaged in the transportation of Maruti cars. The vehicle was intercepted and on inspection, it was found that the validity of the e-way bills had expired. The vehicle and the goods were detained and this has necessitated in the filing of this writ petition.

2. In the writ petition, the petitioner has sought for the following reliefs:

> (i) issue writ of certiorari quashing Exts.P2, P3 & P4.
>
> (ii) issue writ of mandamus or such other writ or direction directing the 1st respondent to release the goods by accepting the penalty of Rs.500/- as directed in the Ext.P5.
>
> (iii) issue any other relief that this Hon'ble High Court may deem fit to grant in the facts and circumstances of the case.

3. Heard the learned Counsel appearing for the petitioner and the learned Government Pleader.

4. A Division Bench of this Court in **Renji Lal Damodaran v. State Tax Officer** (Judgment dated 6.8.2018 in W.A. No 1640 of 2018) had occasion to deal with an identical issue. Applying the ratio of that judgment, I direct the respondent authorities to release the

petitioner's goods and vehicle on its furnishing Bank Guarantee for tax and penalty found due and a bond for the value of goods in the form as prescribed under Rule 140(1) of the CGST Rules.

This petition will stand disposed of.

**SD/-**

**RAJA VIJAYARAGHAVAN V.,**
**JUDGE**

IAP

**//TRUE COPY// P.A. TO JUDGE**

# APPENDIX

**PETITIONER'S EXHIBITS:**

| | |
|---|---|
| **EXHIBIT P1** | **THE TRUE COPY OF THE REGISTRATION CERTIFICATE ISSUED BY THE GOVERNMENT OF INDIA IN FORM NO.GST REG-06 DATED 08/02/2018.** |
| **EXHIBIT P2** | **THE TRUE COPY OF THE NOTICE IN VC NO. 005/ VII/19-20 ISSUED U/S. 129(1) OF GST ACT DATED 05/05/2019.** |
| **EXHIBIT P3** | **THE TRUE COPY OF THE PHYSICAL VEREIFICATION REPORT.** |
| **EXHIBIT P4** | **THE TRUE COPY OF THE NOTICE ISSUED U/S. 129(3) OF FORM GST MOV-07.** |
| **EXHIBIT P5** | **THE TRUE COPY OF THE CIRCULAR NO. 64/38/ 2018-19 GST ISSUED BY THE FINANCE MINISTRY.** |