

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY ,THE 11TH DAY OF FEBRUARY 2019 / 22ND MAGHA, 1940

WP(C).No. 3957 of 2019

PETITIONER:

STOVE KRAFT PVT LIMITED
MADAVANA, KUMBALAM, KOCHI, REPRESENTED BY ITS
AUTHORISED SIGNATORY SRI. M.D.SREEKUMAR.

BY ADVS.
SRI.AJI V.DEV
SMT.O.A.NURIYA
SRI.ALAN PRIYADARSHI DEV
SRI.M.G.SHAJI

RESPONDENTS:

- 1 THE ASSISTANT STATE TAX OFFICER,
SURVEILLANCE SQUAD-1, S.G.S.T. DEPARTMENT, WAYANAD AT
MUTHANGA-673 592.
- 2 THE COMMISSIONER OF STATE TAX
S.G.S.T. DEPARTMENT, TAX TOWER, KILLIPPALAM, KARAMANA
P.O., THIRUVANANTHAPURAM-695002.

MM JASMINE GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
11.02.2019, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

Petitioner is a dealer. The goods and vehicle have been detained; in the e-way bill generated, petitioner has shown three invoices. Noting that separate e-way bill will have to be generated to each of the invoices, goods have been detained. It is to be noted that, it is not a case where e-way bill does not mention all the invoices. There may be practical difficulty for the Department in tracking the invoices, when multiple number of invoices mentioned in the e-way bill generated. Anyhow, I am of the view that goods and vehicle shall be released to the petitioner on executing a bond. Though the learned Government Pleader submits that the petitioner's case will be considered by the respondent by tomorrow. Taking note of the nature of the issue, I am of the view that the goods along with vehicle shall be released to the petitioner on executing simple bond.

The writ petition is disposed of.

H/O

Sd/-

A.MUHAMED MUSTAQUE

SVP

JUDGE

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

EXHIBIT P1	A TRUE COPY OF THE INVOICE NUMBERED 1808039182 DATED 5.2.2019.
EXHIBIT P1 A	A TRUE COPY OF THE INVOICE NUMBERED 1808039175 DATED 5.2.2019.
EXHIBIT P1 B	A TRUE COPY OF THE INVOICE NUMBERED 1808039174 DATED 5.2.2019.
EXHIBIT P2	A TRUE COPY OF THE E-WAY BILL NO.101102420801 DATED 5.2.2019.
EXHIBIT P3	A TRUE COPY OF THE NOTICE ISSUED BY THE 1ST RESPONDENT IN GST MOV-01 DATED 6.2.2019.
EXHIBIT P3 A	A TRUE COPY OF THE NOTICE ISSUED BY THE 1ST RESPONDENT IN GST MOV-04 DATED 7.2.2019.
EXHIBIT P3 B	A TRUE COPY OF THE NOTICE ISSUED BY THE 1ST RESPONDENT IN GST MOV-06 DATED 7.2.2019.
EXHIBIT P3 C	A TRUE COPY OF THE NOTICE ISSUED BY THE 1ST RESPONDENT IN GST MOV-07 DATED 7.2.2019.