

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 04TH DAY OF DECEMBER 2018 / 13TH AGRAHAYANA, 1940

WP(C).No.39022 of 2018

PETITIONER:

RAI PREXIM INDIA PRIVATE LIMITED  
PLOT NO.132, ECOTECH-1, EXTENSION GREATER NOIDA,  
GAUTHAM BUDH NAGAR, UTTERPRADESH-201310 REPRESENTED  
BY ITS MANAGER SALES AND SERVICE JOSEPH THOMAS.

BY ADVS.  
DR.K.P.PRADEEP  
SMT.ANJANA KANNATH  
SMT.NEENA ARIMBOOR  
SMT.RANI MUMTHAS  
SRI.SANAND RAMAKRISHNAN  
SRI.T.T.BIJU

RESPONDENTS:

- 1 STATE OF KERALA  
REPRESENTED BY ITS SECRETARY (TAXES), GOVERNMENT  
SECRETARIATE, THIRUVANANTHAPURAM, KERALA-695 001.
- 2 THE COMMISSIONER OF STATE GST  
KERALA STATE GOODS AND SERVICE TAX DEPARTMENT,  
TAX TOWERS, KARAMANA, THIRUVANANTHAPURAM,  
KERALA-695 001.
- 3 ASSISTANT STATE TAX OFFICER  
SQUAD NO.VII, KERALA STATE GOODS AND SERVICE TAX  
DEPARTMENT, PALAKKAD, PIN-678 001.
- 4 AMITY ROCK PRODUCTS PVT. LTD.  
IX/376, THOTTATHUMKUZHY, CHUNKAPPARA P.O.,  
PATHANAMTHITTA-686 547.
- 5 THE UNION OF INDIA  
REPRESENTED BY THE SECRETARY (REVENUE), MINISTRY OF  
FINANCE, NORTH BLOCK, NEW DELHI-110 001.

- 6 GOODS AND SERVICE TAX COUNCIL  
THROUGH ITS CHAIRPERSON, DEPARTMENT OF FINANCE,  
NORTH BLOCK, NEW DELHI-110 001.
- 7 GOODS AND SERVICE TAX NETWORK  
THROUGH ITS CHAIRMAN, EAST WING, 4TH FLOOR, WORLD  
MARK-1, AEROCITY, NEW DELHI-110037.
- 8 CHIEF COMMISSIONER OF CENTRAL TAXES  
CENTRAL GST OFFICE, CENTRAL REVENUE BUILDING, IS  
PRESS ROAD, KOCHI-682018, KERALA.
- BY ADV. SRI.P.R.SREEJITH,SC,GOODS AND SERVICES TAX  
NETWORK  
SMT.C.G.PREETHA, CGC.

OTHER PRESENT:

SMT.THUSHARA JAMES, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
04.12.2018, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

**J U D G M E N T**

The petitioner's goods have been detained on account of discrepancy in e-Way bill. The first e-Way bill generated by the petitioner is produced as Ext.P4. Therein, the place of delivery was mentioned as 'Payhanamthitta, Kerala - 686547'. The value of the goods is shown as Rs.3882200/-. Noting that the mention of place of delivery as 'Payhanamthitta' is a mistake, that e-Way bill was cancelled and the petitioner generated another e-Way bill produced as Ext.P5. In Ext.P5, the place of delivery was correctly shown as 'Pathanamthitta'. However, the value of the goods was mentioned as Rs.388220/- instead of Rs.3882200. Taking exception to this e-Way bill, goods have been detained.

2. If a human error which can be seen on naked eye is detected, such human error cannot be capitalised for penalisation. Normally, this Court could not have persuaded to accept the contention on prima facie value as it is a matter for decision by competent authority and this Court can only order release of the vehicle and goods as against Bank guarantee. But I am persuaded to adopt a different course for the simple reason that if the petitioner had paid the IGST in accordance with the value as shown in the original bill, goods cannot be detained and shall

be released to the petitioner. Therefore, the following orders are issued.

On verification, if it is found that the petitioner had paid the IGST in accordance with the value shown in Ext.P4, the vehicle and the goods shall be released to the petitioner on executing a simple bond. However, if it is found that the petitioner had not paid the IGST according to the value shown in Ext.P4, the petitioner's goods and vehicle need be released only on furnishing bank guarantee.

This writ petition is disposed of as above.

sd/-

**A. MUHAMED MUSTAQUE**

**JUDGE**

smp

## APPENDIX

### PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE REGISTRATION CERTIFICATE NO.09AAACR0654AIZV DATED 20.1.2018 OF THE PETITIONER.
- EXHIBIT P2 TRUE COPY OF THE PURCHASE ORDER DATED 20.9.2018 ISSUED BY THE 4TH RESPONDENT TO THE PETITIONER.
- EXHIBIT P3 TRUE COPY OF THE SALE INVOICE NO.RPPL/GN/18-19/71 DATED 17.11.2018 ISSUED BY THE PETITIONER TO THE 4TH RESPONDENT.
- EXHIBIT P4 TRUE COPY OF THE E WAY BILL NO.411036767014 DATED 17.11.2018 GENERATED AND CANCELLED BY THE PETITIONER.
- EXHIBIT P5 TRUE COPY OF THE E WAY BILL NO.4810 3676 8175 DATED 17.11.2018 GENERATED BY THE PETITIONER.
- EXHIBIT P6 TRUE COPY OF THE CONSIGNMENT NOTE NO.46305 DATED 17.11.2018 ISSUD BY HI SPEED LOGISTICS (P) LTD.
- EXHIBIT P7 TRUE COPY OF THE FORM GST MOV-01 IN VC NO.VII/102/18-19 DATED 28.11.2018 ISSUED BY THE 3RD RESPONDENT.
- EXHIBIT P8 TRUE COPY OF THE ORDER FOR PHYSICAL VERIFICATION IN VC NO.102/18-19/VII DATED 28.11.2018 ISSUED BY THE 3RD RERSPONDENT.
- EXHIBIT P9 TRUE COPY OF THE PHYSICAL VERIFICATION REPORT IN VC NO.VII/102/18-19 DATED 28.11.2018 ISSUED BY THE 3RD RESPONDENT.
- EXHIBIT P10 TRUE COPY OF THE DETENTION ORDER IN VC NO.VII/102/18-19 DATED 28.11.2018 ISSUED BY THE 3RD RESPONDENT.
- EXHIBIT P11 TRUE COPY OF THE NOTICE IN VC NO.VII/102/18-19 DATED 28.11.2018 ISSUED BY TEH 3RD RESPONDENT.

RESPONDENTS' EXHIBITS: NIL

True Copy

P.S to Judge

smp