

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

TUESDAY ,THE 30TH DAY OF OCTOBER 2018 / 8TH KARTHIKA, 1940

WP(C).No. 35214 of 2018

PETITIONER/S:

M/S. ARMOUR STEEL BUILDINGS INDIA PVT LTD
76, CII FLOOR, ANSARI STREET, RAMNAGAR, COIMBATORE 641009,
TAMIL NADU, REPRESENTED BY ITS AUTHORISED SIGNATORY,
G.LAWRANCE.

BY ADVS.
SMT.S.K.DEVI
SRI.SANTHOSH P.ABRAHAM

RESPONDENT/S:

- 1 THE ASSISTANT STATE TAX OFFICER
(INTELLIGENCE OFFICE), SURVEILLANCE SQUAD NO.I, STATE GOODS
AND SERVICE TAX DEPARTMENT, KERALA POOTHOLE, THRISSUR-
680 004.
- 2 THE INTELLIGENCE INSPECTOR
SQUAD NO.I, STATE GOODS AND SERVICE TAX DEPARTMENT,
KERALA, POOTHOLE, THRISSUR-680 004

OTHER PRESENT:

GP DR. THUSHARA JAMES

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 30.10.2018, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

J U D G M E N T

The petitioner, an assessee under the GST Act in Tamil Nadu, sent goods across to the State. The Assistant State Tax Officer intercepted the goods and detained them. After the initial procedural formalities the petitioner suffered an order under Section 129 of the GST Act. Aggrieved, it has filed this writ petition, for the following reliefs:

- “(i) to issue a writ of mandamus or any other appropriate writ, order or direction to the respondents to permit the petitioner to remit the amounts demanded in Ext.P6 order to release the goods detained under Ext.P5 order.
- (ii) to grant such other relief as this Hon'ble Court may deem fit and proper to grant in the circumstances of the case.”

2. This case, as the Government Pleader submits, is covered by a Division Bench's judgment in *Renji Lal Damodaran v. State Tax Officer*¹. But before I consider that aspect, I must note the peculiarity of this case. The petitioner-Company is a dealer with its registration in Tamil Nadu. When it wanted to comply with the

¹ Judgment dated 06.08.2018 in W.A. No.1640 of 2018

statutory demand and get the goods released, the respondent authorities insisted that the petitioner should have a temporary registration, remit the amounts using that registration, and get the goods released. The petitioner is disinclined to follow that procedure. In the alternative, the authorities wanted the driver of the vehicle to remit the amounts in his name and have the goods released. For this alternative, the petitioner's counsel cites practical difficulties as an answer.

3. Then, the Government pleader took instructions from the authorities, and informed the Court that the petitioner's representative can approach the authorities with a request to remit the amounts. They will generate the challan in the petitioner's name and hand it over to the petitioner's representative. That person, then, can approach the Bank, remit the amount, and produce the proof before the authorities. Thereafter, the authorities will release the goods. The petitioner's counsel agrees for this arrangement.

Recording the arrangement as suggested by the Government Pleader, and as agreed to by the petitioner's counsel, I dispose of the writ petition.

Sd/-

DAMA SESHADRI NAIDU

JUDGE

jjj

APPENDIX

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	TRUE COPY OF THE REGISTRATION CERTIFICATE DATED 2-8-2018
EXHIBIT P2	TRUE COPY OF THE INVOICE NO.0421 DATED 19/10/2018
EXHIBIT P3	TRUE COPY OF E-WAY BILL NO.571062035896 DATED 19-10-2018
EXHIBIT P4	TRUE COPY OF FORM, GST MOV-OZ ISSUED BY THE 1ST RESPONDENT
EXHIBIT P5	TRUE COPY OF THE FORM GST MOV-06 ISSUED BY THE 2ND RESPONDENT
EXHIBIT P6	TRUE COPY OF THE ORDER NO.VCI/GST/81-2018-19 DATED 25-10-2018

EXHIBIT P7	TRUE COPY OF FORK GST -PMT-06 PAYMENT CHALAN ISSUED BY THE 2ND RESPONDENT
EXHIBIT P8	TRUE COPY OF HE REQUEST DATED 20-10-2018
EXHIBIT P9	TRUE COPY OF THE REQUEST DATED 26-10-2018 FILED BY THE PETITIONER