

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

THURSDAY ,THE 11TH DAY OF OCTOBER 2018 / 19TH ASWINA, 1940

WP(C).No. 33178 of 2018

PETITIONER:

M/S.MALABAR STEEL INDUSTRIES
VELUR CHUNGAM, VELUR, THRISSUR - 680 601, REPRESENTED
BY ITS PARTNER, ABDUL RASAK M.K

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

RESPONDENT:

THE ASST. STATE TAX OFFICER
STATE GST DEPARTMENT, INTELLIGENCE SQUAD NO.IV,
MATTANCHERY-CAMP AT KARUKUTTY - 683 576.

OTHER PRESENT:

GP. DR. THUSHARA JAMES

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
11.10.2018, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

The petitioner, a dealer under the CSGST Act, sold goods as
seen from Ext.P1 invoice. The vehicle and the goods were
detained because the validity of the Ext.P2 e-way bill expired

and the invoice number was allegedly manipulated. Aggrieved, the petitioner filed this writ petition.

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

"(i) To issue a writ of certiorari to quash Ext.P3, P3(A) and Ext.P5 notices and P4 order issued by the respondent u/s 129 (1) of the CGST and SGST Act.

(ii) To grant such other relief as this Hon'ble Court may deem fit and proper to grant in the circumstances of the case."

3. The learned Division Bench of this Court in Renji Lal Damodaran Vs. State Tax Officer¹ dealt with an identical issue.

4. Applying the ratio of that judgment, I direct the respondent authorities to release the petitioner's goods and vehicle on his "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".

With the above direction I dispose of the writ petition.

Sd/-

DAMA SESHADRI NAIDU

JUDGE

