

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

TUESDAY, THE 31ST DAY OF JULY 2018 / 9TH SRAVANA, 1940

WP(C).No. 25661 of 2018

PETITIONER(S)

RENJI LAL DAMODARAN
PROPRIETOR, DAMU & SONS SALES CORPORATION,
BEHIND SATHYA SAI HOSPITAL, PULAMON P.O.,
KOTTARAKKARA, KOLLAM DISTRICT.

BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON
SMT.K.KRISHNA

RESPONDENT(S) :

1. STATE TAX OFFICER, KOTTARAKKARA
PIN - 680 121.
2. ASST. STATE TAX OFFICER
SQUAD NO.III, DEPARTMENT OF STATE GST,
KOLLAM AT KARUNAGAPALLY - 683 101.

R BY GOVERNMENT PLEADER, DR. THUSHARA JAMES.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 31-07-2018,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER(S) ' EXHIBITS

- EXHIBIT P1. COPY OF INVOICE NO.584 ISSUED BY NEW PEARL VITRIFIED (P) LTD. TO THE PETITIONER DATED 10.07.2018
- EXHIBIT P2. COPY OF E-WAY BILL GENERATED AGAINST EXT. P1 INVOICE DATED 10.07.2018
- EXHIBIT P3. COPY OF INVOICE NO. T 476 RAISED BY THE PETITIONER DATED 25.07.2018
- EXHIBIT P4. COPY OF STATEMENT IN FORM GST MOV-01 BY SIVANKUTTY G. DATED 26.07.2018
- EXHIBIT P4 (A) . COPY OF ORDER IN FORM GST MOV-02 BY 2ND RESPONDENT DATED 26.07.2018
- EXHIBIT P4 (B) . COPY OF ORDER IN FORM GST MOV-04 BY 2ND RESPONDENT DATED 26.07.2018
- EXHIBIT P4 (C) . COPY OF ORDER IN FORM GST MOV-06 BY 2ND RESPONDENT DATED 26.07.2018
- EXHIBIT P4 (D) . COPY OF ORDER IN FORM GST MOV-07 BY 2ND RESPONDENT DATED 26.07.2018
- EXHIBIT P5. COPY OF E-WAY BILL GENERATED AGAINST EXT. P3 INVOICE DATED 26.07.2018
- EXHIBIT P6. COPY OF OBJECTION FILED BEFORE THE 1ST RESPONDENT DATED 26.7.2018
- EXHIBIT P7. COPY OF REPLY FROM THE 1ST RESPONDENT TO EXT.P6 DAETD 27.07.2018
- EXHIBIT P8. COPY OF GPS TRACKING REPORT AGAINST VEHICLE KL 24F 5127 DATED 26.07.2018

RESPONDENT'S EXHIBITS: NIL

// True copy //

PA to Judge

das

DAMA SESHADRI NAIDU, J.

W.P.(C). No. 25661 of 2018 (G)

Dated this the 31st day of July, 2018

JUDGMENT

The petitioner, a firm, purchased some tiles in Gujarat and was transporting them. The respondent authority intercepted the vehicle and issued Exts.P4 to P4(d)—demanding payment of tax/penalty. Questioning the respondent's action, the petitioner has filed this writ petition.

2. Heard the learned counsel for the petitioner as also the learned Government Pleader appearing for the respondents.
3. Indeed, the petitioner has an efficacious alternative remedy under Section 107 of the Central Goods and Service Tax Act. Nevertheless, the petitioner has agreed to provide the Bank guarantee as mandated under Rule 140 of the CGST Rules and to have the goods released, subject to the departmental proceedings now initiated

through Ext.P4 series.

4. In response to the submissions made by the learned counsel for the petitioner, the learned Government Pleader has submitted that if the petitioner is willing to provide the Bank guarantee for the value of the goods as estimated in Ext.P4, the respondent has no objection to release the goods. She has also submitted that the Department can as well proceed under Ext.P4 and conclude the proceedings.
5. Under these circumstances, I hold that the respondent will release the petitioner's goods on its providing the Bank guarantee for the value of the goods as mentioned in Ext.P4. Thereafter, the authorities may proceed further, in accordance with law.

Sd/-

DAMA SESHADRI NAIDU
JUDGE