

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

FRIDAY, THE 13TH DAY OF JULY 2018 / 22ND ASHADHA, 1940

WP(C).No. 23057 of 2018

PETITIONER(S)

M/S.SEYADU BEEDI COMPANY,  
[SEYADU BEEDI DEPOT], NO.VIII/514,  
N.H.183, MAIN ROAD, VANDIPERIYAR REPRESENTED  
BY IT'S DEPOT MANAGER SRI.MUHAMMED ABDUL KHADER.

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

RESPONDENT(S) :

1. THE ASSISTANT TAX OFFICER, (INTELLIGENCE) ,  
SQUAD NO.VI, S.G.S.T. DEPARTMENT,  
IDUKKI AT KUMILY P.O. - 683 576.
2. THE STATE TAX OFFICER,  
(INTELLIGENCE) ,  
SQUAD NO.VI, S.G.S.T. DEPARTMENT,  
IDUKKI AT KUMILY P.O. - 683 576.
3. THE COMMISSIONER OF STATE TAX,  
STATE GOODS & SERVICE TAXES, TAX TOWER,  
KILLIPPALAM, KARAMANA P.O. ,  
THIRUVANANTHAPURAM - 695 002.
4. THE BRANCH MANAGER,  
UNION BANK OF INDIA, VANDIPERIYAR BRANCH,  
IDUKKI, PIN - 685 533.

R BY SRI. SHAMSUDHEEN V.K., GOVERNMENT PLEADER

R BY SRI.A.S.P.KURUP, SC, UBI

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
13-07-2018, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

acd

APPENDIX

PETITIONER(S) ' EXHIBITS

- EXHIBIT P1: A TRUE COPY OF THE INVOICE NUMBER INTER 36  
DATED 30/05/2018 ACCOMPANIED THE CONSIGNMENT
- EXHIBIT P2: A TRUE COPY OF THE E-WAY BILL NO.521033276445  
DATED 30/05/2018 GENERATED FOR TRANSPORTATION  
OF GOODS FROM TIRUNELVELI TO THENI
- EXHIBIT P3: A TRUE COPY OF THE E-WAY BILL NO.581033470090  
DATED 31/05/2018 GENERATED FOR TRANSPORTATION  
OF GOODS FROM THENI TO VANDIPERIYAR
- EXHIBIT P4: A TRUE COPY OF THE SHAW CAUSE NOTICE ISSUED  
NO.SCN-05/18-19 DATED 01/06/2018
- EXHIBIT P5: A TRUE COPY OF THE REVISED SHAW CAUSE NOTICE  
ISSUED NO.SCN-05/18-19 DATED 02/06/2018
- EXHIBIT P6: A TRUE COPY OF THE JUDGMENT IN WPC.NO.18490 OF  
2018 DATED 06/06/2018
- EXHIBIT P7: A TRUE COPY OF THE BANK GUARANTEE FURNISHED BY  
THE PETITIONER DATED 07/06/2018
- EXHIBIT P7(A) : A TRUE COPY OF THE SIMPLE BOND FURNISHED BY THE  
PETITIONER DATED 07/06/2018
- EXHIBIT P8: A TRUE COPY OF THE RELEASE ORDER PASSED BY THE  
1ST RESPONDENT DATED 08/06/2018.
- EXHIBIT P9: A TRUE COPOY OF THE NOTICE ISSUED DATED  
11/06/2018 REGARDING ADJUDICATION
- EXHIBIT P10: A TRUE COPY OF THE PROCEEDINGS PASSED DATED  
20/06/2018.

TRUE COPY

P.S. TO JUDGE.

acd

**DAMA SESHADRI NAIDU, J.**

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W.P.(C)No.23057 of 2018  
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Dated this the 13<sup>th</sup> day of July, 2018

**JUDGMENT**

The petitioner, a registered dealer under the Central Goods & Service Tax Act, 2017 & State Goods & Service Tax Act, 2017, faced detention proceedings against its goods. Having invited Ext.P10 proceedings under Section 129(3) of the CGST Act, the petitioner approached this Court assailing those proceedings.

2. The petitioner pleads that it has no alternative remedy because the Appellate Authority has not taken any decision under the Act. In response of the submissions made by the petitioner's counsel, the Government Pleader submits that, on 27.6.2018, the Central Government constituted an Appellate Authority and the petitioner can approach that Authority.

3. Heard the learned counsel for the petitioner and the learned Government Pleader.

4. It seems that the Government constituted the Appellate Authority very recently, the petitioner may not be aware of that development. The Government Pleader toady handed over a copy of notification No.CT/22046/2017-C1 dated 11/7/18. It reads as follows:

“In exercise of the powers conferred by sub-section (1) of section 5 of the Keala Goods and Services Tax Act, 2017 (20 of 2017) (hereinafter referred to as the said Act), the Commissioner here by appoint the authorities mentioned in column (1) of the schedule to exercise the powers conferred under Section 107 of the said Act within the area specified in column (2).

5. I agree that the petitioner has efficacious alternative remedy, but bona fide it has approached this Court.

Therefore, I dispose of this writ petition, holding that the petitioner may approach the Appellate Authority expeditiously. To facilitate the petitioner's approaching the appellate forum, this court restrains the respondents from taking any coercive steps, including invoking the Bank guarantee, for one month. Sd/-

**DAMA SESHADRI NAIDU, JUDGE.**





