

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE P.B.SURESH KUMAR

WEDNESDAY, THE 23RD DAY OF MAY 2018 / 2ND JYAISHTA, 1940

WP(C).No. 16213 of 2018

PETITIONER(S)

-----

B.K.BIJU,  
PROPRIETOR, KUNJAPPA DIESEL ENGINEERING ENTERPRISES,  
18/234 C, REFINERY ROAD, NEAR MILMA, SN JUNCTION,  
KOCHI, PIN-682301.

BY ADV.SRI.R.MURALIDHARAN (AROOR)

RESPONDENT(S):

-----

1. THE ASSISTANT COMMISSIONER,  
KERALA GST SPECIAL CIRCLE-III OFFICE,  
TAX COMPLEX, ERNAKULAM, PIN-682015.
2. THE ASSISTANT STATE TAX OFFICER,  
STATE GST DEPARTMENT, INTELLIGENCE SQUAD NO.II,  
MATTANCHERRY AT KARUKUTTY, ERNAKULAM DISTRICT,  
PIN-683576.

BY SENIOR GOVERNMENT PLEADER SRI. V.K.SHAMSUDEEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 23-05-2018,  
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

TS

APPENDIX

PETITIONER(S) ' EXHIBITS  
-----

- EXHIBIT P1            TRUE COPY OF THE STOCK TRANSFER INVOICE RAISED  
                         BY THE PETITIONER DATED 12-05-2018.
- EXHIBIT P2            TRUE COPY OF THE E-WAY BILL DOWNLOADED AND  
                         ATTACHED WITH THE CONSIGNMENT, DATED  
                         12-05-2018.
- EXHIBIT P3            TRUE COPY OF THE NOTICE ISSUED UNDER SEC.129(3)  
                         BY THE 2ND RESPONDENT, DATED 14-05-18.

RESPONDENT(S) 'EXHIBITS - NIL  
-----

/TRUE COPY/

PS TO JUDGE

TS  
24.05.2018

**P.B.SURESH KUMAR, J**

=====

W.P.(C).No.16213 of 2018

=====

Dated this the 23<sup>rd</sup> day of May, 2018

**JUDGMENT**

Petitioner seeks release of the goods detained by the second respondent under Section 129 of the Central Goods and Services Tax Act as also the Kerala State Goods and Services Tax Act.

2. It is seen that an identical matter has been disposed of by a Division Bench of this Court in W.A.No.1802 of 2017, directing expeditious completion of the adjudication of the matter and permitting release of the goods detained pending adjudication, in terms of Rule 140(1) of the Kerala Goods and Services Tax Rules, 2017.

In the light of the decision of the Division Bench in W.A.No.1802 of 2017, the writ petition is disposed of directing the competent authority to complete the adjudication provided for under Section 129 of the

statutes referred to above, within a week from the date of production of a copy of the judgment. It is also directed that if the petitioner complies with Rule 140(1) of the Kerala Goods and Services Tax Rules, 2017, the goods detained shall be released to him forthwith.

**Sd/-  
P.B.SURESH KUMAR  
JUDGE**

EB/23.05.2018

// true copy //

**PA TO JUDGE**