

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. 16777 of 2018

PETITIONER(S)

KUNHALAN KOZHIKKODAN,
PROPRIETOR, WOOD WIN INDUSTRIES, PUTHUPARAMBA.P.O,
KOTTAKKAL, MALAPPURAM-676501.

BY ADVS.SRI.K.I.MAYANKUTTY MATHER
SRI.R.JAIKRISHNA

RESPONDENT(S) :

1. ASSISTANT STATE TAX OFFICER ,
SQUAD NO.4, KERALA STATE GOODS AND SERVICE TAX
DEPARTMENT,
ERNAKULAM AT EDAPPALLY, PIN-682024.
2. COMMERCIAL TAX OFFICER,
KERALA STATE GOODS AND SERVICE TAX DEPARTMENT,
KOTTAKKAL, MALAPPURAM-676503.
3. MALABAR FURNITURE,
ALAMCODE, THIRUVANANTHAPURAM-695102.

R BY SRI. V.K.SHAMSUDEEN (SR.GP)

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

APPENDIX

PETITIONER(S) ' EXHIBITS

EXHIBIT P1 TRUE COPY OF THE REGISTRATION CERTIFICATE
 UNDER THE GST ACT DATED 22.9.2017.

EXHIBIT P2 TRUE COPY OF THE TAX INVOICE DATED 21.5.2018

EXHIBIT P3 TRUE COPY OF THE DETENTION NOTICE ISSUED BY THE
 1ST RESPONDENT DATED 22.5.2018.

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

SD/-

P.A. TO JUDGE

SKS

P.B.SURESH KUMAR, J

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W.P.(C).No.16777 of 2018

Dated this the 23rd day of May, 2018

JUDGMENT

Petitioner seeks release of the goods detained by the first 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**

SKS