

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE DEVAN RAMACHANDRAN

FRIDAY, THE 27TH DAY OF APRIL 2018 / 7TH VAISAKHA, 1940

WP(C).No. 14566 of 2018

PETITIONER(S)

M/S VINAYAGA ROOFINGS,
1/40 6TH KAMBAN STREET,VILANKURICHI ROAD,
VINAYAGAPURAM,SARAVANAMPATTI POST,COIMBATORE-641035,
TAMIL NADU,REP.BY MANAGING DIRECTOR,N.NISANTHAN,
S/O.R.C.NARAYANAN,AGED 48 YEARS.

BY ADV.SRI.C.K.SREEJITH

RESPONDENT(S) :

1. ASST. STATE TAX OFFICER,
SURV.SQUAD NO.2C,STATE GST DEPARTMENT,PALAKKAD,
KERALA-678001.
2. COMMISSIONER,
GOODS & SERVICE TAX AUTHORITY,GOVT.OF KERALA,
ERNAKULAM-682031.
3. STATE OF KERALA,
REP.BY SECRETARY TO GOVT.,GOODS & SERVICE TAX AUTHORITY,
TAXES DEPARTMENT,TRIVANDRUM-695001.

R BY GOVERNMENT PLEADER SRI. RAVI KRISHNAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 27-04-2018,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

SPV

APPENDIX

PETITIONER(S) ' EXHIBITS

- EXHIBIT P1 THE TRUE COPY OF THE INVOICE NO.12 DT.20/4/18
- EXHIBIT P2 THE TRUE COPY OF THE NOTICE U/S.129(3)OF CGST ACT
2017/SGST ACT 2017 READ WITH SEC.20 OF IGST ACT 2017
AS VC-2-C/13/18-19 DT.20/4/2018
- EXHIBIT P3 THE TRUE COPY OF THE PHYSICAL VERIFICATION
REPORT DT.20/4/18
- EXHIBIT P4 THE TRUE COPY OF THE REPLY FILED BY THE
PETITIONER BEFORE THE ASST.SALES TAX OFFICER
DT.21/4/18
- EXHIBIT P5 THE TRUE COPY OF THE E-WAY BILL GENERATED ON
21/4/18.

RESPONDENT(S) ' EXHIBITS

NIL

//TRUE COPY//

PA TO JUDGE

SPV

DEVAN RAMACHANDRAN, J.

W.P.(C) No. 14566 of 2018

Dated this the 27th day of April, 2018

J U D G M E N T

The petitioner challenges the detention of his vehicle ordered through Ext.P2. He says that the primary reason shown in Ext.P2 is that the consignment was not supported by e-way bill and though he concedes that this is a violation of the statutory rules, he offers to furnish bank guarantee for the entire amount for releasing the vehicle.

2. The learned Senior Government Pleader submits that the vehicle can be released on the petitioner furnishing a bank guarantee for the entire amount as shown in Ext.P2 as well as after executing a bond under the Rule 140(1) of the Central Goods and Services Tax Rules.

3. In view of the above submission, I order this writ petition directing the petitioner to furnish a bank guarantee for an amount Rs.1,12,148/-, and on the petitioner executing a bond under Rule 140(1) of the CGST

W.P.(C) No. 14566 of 2018

-2-

Rules. As soon as the bank guarantee is furnished and the bond is executed, the vehicle will be released to the petitioner.

This writ petition is ordered accordingly.

Sd/-

**DEVAN RAMACHANDRAN
JUDGE**

ds 27.04.2018

//True Copy//

P.A. To Judge