IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE P.B.SURESH KUMAR

FRIDAY, THE 6TH DAY OF APRIL 2018 / 16TH CHAITHRA, 1940

WP(C).No. 12059 of 2018

PETITIONER

M/S LAL STEELS (P) LTD.,
NIDA, KANJIKODE, PALAKKAD DISTRICT,
REPRESENTED BY ITS DIRECTOR, SUNNY TANTIA.

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

RESPONDENTS:

1. THE ASST. COMMISSIONER, STATE GST DEPARTMENT, SPECIAL CIRCLE, PALAKKAD-678001.

2. ASST. STATE TAX OFFICER, SQUAD NO.IX, STATE GST DEPARTMENT, PALAKKAD-678001.

3. STATE OF KERALA , REPRESENTED BY ITS SECRETARY, TAXES DEPARTMENT, GOVT. SECRETARIATE, THIRUVANANTHAPURAM-695001.

BY SPL.GOVERNMENT PLEADER:SMT.THUSHARA JAMES

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 06-04-2018, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 12059 of 2018 (F)

## APPENDIX

PETITIONER(S)' EXHIBITS

| | |
|---|---|
| EXHIBIT P1 | COPY OF INVOICE NO.7 ISSUED BY M/S.RATAN IRON COMPANY, COIMBATORE DATED 03.04.2018. |
| EXHIBIT P2 | COPY OF E-WAY BILL ISSUED BY THE RATAN IRON COMPANY, COIMBATORE DATED 03.04.2018. |
| EXHIBIT P3 | COPY OF E-WAY BILL STATEMENT ISSUED BY THE RATAN IRON COMPANY COIMBATORE DATED 03.04.2018. |

RESPONDENT'S EXHIBITS:NIL

//TRUE COPY//

SD/-

PA TO JUDGE

rsr

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

**------------------------------------------**

**W.P.(C).No.12059 of 2018**

**------------------------------------------------------------**

**Dated this the 6th day of April, 2018**

**J U D G M E N T**

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 them forthwith.

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

rsr