

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. 12152 of 2018

PETITIONER:

K.C. PAPPU & SONS, 17/190X,
KADUNAGALLOOR GRAMA PANCHAYATH,
KADUNGALLOOR VILLAGE, ERNAKULAM,
HAVING GSTIN/UID NO.32ABKPJ6117E1Z1,
REPRESENTED BY ITS PROPRIETOR,
ROSAMMA JOY.

BY ADV.SRI.BABU PAUL

RESPONDENT(S) :

1. STATE OF KERALA,
REPRESENTED BY ITS PRINCIPAL SECRETARY,
TAXES, SECRETARIAT,
THIRUVANANTHAPURAM - 695001.
2. THE ASSISTANT SALES TAX OFFICER,
STATE GOOD & SERVICES TAX, SQUAD NO.1,
MATTANCHERRY, AT MINI CIVIL STATION, ALUVA.

BY SPECIAL 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:

mbr/

APPENDIX

PETITIONERS' EXHIBITS:

- EXHIBIT P1 THE TRUE COPY OF THE INVOICE ISSUED BY THE
 CHINESE FIRM DATED 11/1/2018.
- EXHIBIT P2 THE TRUE COPY OF THE COMPUTER PRINT OUT
 REGARDING THE PAYMENT OF CUSTOMS DUTY AS
 WELL AS IGST DATED 29/1/2018.
- EXHIBIT P3 TRUE COPY OF THE DELIVERY NOTE DATED 3/4/2018.
- EXHIBIT P4 TRUE COPY OF THE SCREEN SHOT OF THE WEBSITE
 SHOWING THE ERROR.
- EXHIBIT P5 TRUE COPY OF THE SCREEN SHOT EVIDENCING THE
 SITE ERROR.
- EXHIBIT P6 TRUE COPY OF THE PROCEEDINGS DATED NIL ISSUED
 BY THE 2ND RESPONDENT.
- EXHIBIT P7 TRUE COPY OF THE NOTICE DT. 3/4/2018 ISSUED BY
 ISSUED BY THE 2ND RESPONDENT.

RESPONDENTS' EXHIBITS: NIL

/TRUE COPY/

P.S.TO JUDGE

mbr/
06.04.2018.

P.B.SURESH KUMAR, J.

W.P.(C).No.12152 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