

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE P.B.SURESH KUMAR

THURSDAY, THE 5TH DAY OF APRIL 2018 / 15TH CHAITHRA, 1940

WP(C).No. 11900 of 2018

PETITIONER(S)

PROMPT COMPUSOLUTIONS PVT. LTD.,
#S-9, 11/3, WILSON MANOR, 13TH CROSS,
WILSON GARDEN, BANGALORE-560027,
REPRESENTED BY D.SATHYANARAYA RAJU, DIRECTOR,
PROMPT COMPUSOLUTIONS PVT. LTD.

BY ADVS.SRI.K.M.CHERIAN
SRI.P.M.GIRIJAVALLABHAN

RESPONDENT(S)

1. THE ASST. TAX OFFICER,
SQUAD NO.VII, STATE GST DEPARTMENT,
PALAKKAD-678001.
2. THE STATE OF KERALA,
REPRESENTED BY THE SECRETARY, DEPARTMENT OF TAXES,
SECRETARIAT, THIRUVANANTHAPURAM-695001.

BY SPL.GOVERNMENT PLEADER SRI.C.UNNIKRISHNAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 05-04-2018,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER(S) ' EXHIBITS

- EXHIBIT P1 PHOTOCOPY OF THE GST REGISTRATION CERTIFICATE.
- EXHIBIT P2 PHOTOCOPY OF THE PURCHASE ORDER DATED
08.03.2018 ISSUED BY M/S.KALYAN SILKS TRICHUR PVT.
LTD.
- EXHIBIT P3 PHOTOCOPY OF THE SALE INVOICE NO.PCSPL/GST/0310
DATED 17.03.2018 ISSUED BY THE PETITIONER.
- EXHIBIT P4 PHOTOCOPY OF THE L.R.NO.KLPME0022969 DATED
17.03.2018 ISSUED BY THE TRANSPORTER, M/S.KALLADA
LOGISTICS.
- EXHIBIT P5 PHOTOCOPY OF THE NOTICE NO.VC/VII/GST/71/2017-18
DATED 20.03.2018 ISSUED BY THE 1ST RESPONDENT.
- EXHIBIT P6 PHOTOCOPY OF THE REPLY SUBMITTED BY THE
PETITIONER TO THE FIRST RESPONDENT DATED
23.03.2018.

RESPONDENT(S) ' EXHIBITS:

NIL

/TRUE COPY/

VPS

PS TO JUDGE

P.B.SURESH KUMAR, J.

W.P.(C) No. 11900 of 2018

Dated this the 5th day of April, 2018

JUDGMENT

Goods belonging to the petitioner have been detained by the competent authority under the Central Goods and Services Tax Act as also the Kerala State Goods and Services Tax Act, invoking the powers under section 129 of the said statutes. Ext.P5 is the detention order issued in this regard. The petitioner is aggrieved by Ext.P5 detention order.

2. Heard the learned counsel for the petitioner as also the learned Government Pleader.

3. 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.

4. The learned Government Pleader submits that in the light of the judgment of this Court in W.A. No.1802 of 2017, interim release of the goods can be ordered only if the petitioner is prepared to pay bank guarantee for the amount demanded in terms of notice accompanying Ext.P5 order.

5. The learned counsel for the petitioner then submitted that the writ petition can be disposed of directing completion of the adjudication provided for under section 129 of the statutes.

In the circumstances, I dispose of the writ petition directing the competent authority among the respondents to complete the adjudication provided for under section 129 of the statutes. This shall be done as expeditiously as possible, at any rate, within two weeks from the date of production of a copy of the judgment. The petitioner is free to produce a copy of the judgment for compliance.

Sd/-

**P.B.SURESH KUMAR,
JUDGE**

vps 6/4

/True Copy/

PS to Judge