

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE P.B.SURESH KUMAR

TUESDAY, THE 3RD DAY OF APRIL 2018 / 13TH CHAITHRA, 1940

WP(C).No. 11146 of 2018

PETITIONER(S)

GENERAL EQUIPMENTS AND TECHNOLOGY SUPPLIERS
17/143A, WORLDWIDE BUILDING, NEAR S.K TEMPLE AUDITORIUM,
MAVOOR ROAD, KOZHIKODE, REP. BY ITS PROPRIETOR, BONNEY
GEROGE.

BY ADV.SRI.S.ANIL KUMAR (TRIVANDRUM)

RESPONDENT(S) :

ASST. STATE TAX OFFICER
SQUAD NO.1, STATE GOODS AND SERVICES TAX DEPARTMENT,
NEW PUBLIC OFFICE BUILDING, THIRUVANANTHAPURAM,
PIN-695033.

R BY SR.GOVERNMENT PLEADER SRI.V.K.SHAMSUDHEEN.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 03-04-2018,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER(S) ' EXHIBITS

- EXHIBIT P1 COPY OF INVOICE NO.151 DATED 10.03.2018.
- EXHIBIT P2 COPY OF PARCEL RECEIPT DATED 10.03.2018 OF M/S
FRANCH EXPRESS NETWORK.
- EXHIBIT P3 COPY OF INVOICE DATED MARCH 6TH 2018 ISSUED BY
M/S GLOBAL INFONET DISTRIBUTION PVT LTD,
CHENNAI TO THE PETITIONER.
- EXHIBIT P4 COPY OF NOTICE DATED 12.03.2018 ISSUED BY THE
RESPONDENT.
- EXHIBIT P5 COPY OF REPLY DATED 12.03.2018 FILED BY THE M/S
FRANCH EXPRESS NETWORK.
- EXHIBIT P6 COPY OF REPLY DATED 12.03.2018 FILED BY M/S
GLOBAL SYSTEMS, SREERANGAM LANE,
SASTHAMANGALAM, THIRUVANANTHAPURAM.
- EXHIBIT P7 COPY OF REPLY DATED 12.03.2018 ISSUED BY THE
RESPONDENT.

// TRUE COPY //

Sd/-
PS TO JUDGE

Kvs/-

P.B.SURESH KUMAR, J.

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W.P.(C).No.11146 of 2018

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Dated this the 3rd day of April, 2018

J U D G M E N T

Petitioner seeks release of the goods detained by the 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.

Kvs/-

// true copy //