

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE P.B.SURESH KUMAR

WEDNESDAY, THE 28TH DAY OF MARCH 2018 / 7TH CHAITHRA, 1940

WP(C).No. 11083 of 2018

PETITIONER(S)

M/S. BHARTI AIRTEL LIMITED
NH BYE PASS, KUNDANNOOR JUNCTION, MARADU P.O, KOCHI - 682
304, REP. BY ITS AUTHORISED SIGNATORY SMT. SHEENA SAMUEL.

BY ADVS.SRI.A.KUMAR
SRI.P.J.ANILKUMAR
SMTG.MINI(1748)
SRI.P.S.SREE PRASAD

RESPONDENT(S) :

THE ASSISTANT STATE TAX OFFICER
SGST DEPARTMENT, ERNAKULAM - 682 016.

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

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 28-03-2018,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 11083 of 2018 (I)

APPENDIX

PETITIONER(S) ' EXHIBITS

EXHIBIT P1 TRUE COPY OF THE TAX INVOICES CUM CHALLAN
DATED 19.3.2018.

EXHIBIT P2 TRUE COPY OF THE SHOW CAUSE NOTICE DATED
19.3.2018.

EXHIBIT P3 TRUE COPY OF THE REPLY OF THE PETITIONER DATED
20.3.18.

EXHIBIT P4 TRUE COPY OF THE REPLY OF THE RESPONDENT DATED
24.3.18.

EXHIBIT P5 TRUE COPY OF THE E-WAY BILL SYSTEM SCREEN SHOT.

EXHIBIT P6 COPY OF THE JUDGMENT OF HON'BLE HIGH COURT
(REPORTED IN 2018(1) KLT 1013) IN WPC 196/2018 DATED :
17-01-2018.

(true copy)

Sd/- P.S. to Judge

P.B.SURESH KUMAR, J.

W.P.(C) No.11083 of 2018

Dated 28th March, 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.

tgs