

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE P.B.SURESH KUMAR

MONDAY, THE 26TH DAY OF MARCH 2018 / 5TH CHAITHRA, 1940

WP(C).No. 10588 of 2018

PETITIONER(S)

SAINT-GOBAIN INDIA PRIVATE LIMITED,  
A1 SIPCOT INDUSTRIAL PARK, SRI PERUMPUTHUR,  
KANJEEPURAM DISTRICT, TAMILNADU-602105,  
REPRESENTED BY ITS AUTHORISED SIGNATORY  
G.S.VISWANATHAN.

BY ADVS.SRI.S.ANIL KUMAR (TRIVANDRUM)  
SRI.M.RAJAGOPAL

RESPONDENT(S) :

1. THE ASSISTANT STATE TAX OFFICER,  
SQUAD NO.1, STATE GOODS AND SERVICES TAX DEPARTMENT,  
PALAKKAD, PIN-678001.
2. THE STATE OF KERALA,  
REPRESENTED BY THE SECRETARY TO GOVERNMENT,  
TAXES DEPARTMENT, GOVERNMENT OF KERALA,  
SECRETARIAT, THIRUVANANTHAPURAM-695001.
3. UNION OF INDIA,  
REPRESENTED BY ITS SECRETARY, DEPARTMENT OF REVENUE,  
MINISTRY OF FINANCE, ROOM NO.46, NORTH BLOCK,  
NEW DELHI-110001.
4. THE GOODS AND SERVICES TAX COUNCIL,  
JANPATH, CONNAUGHT PLACE, NEW DELHI, DELHI-110001,  
REPRESENTED BY ITS SECRETARY.

R BY SRI.N.NAGARESH, ASSISTANT SOLICITOR GENERAL  
R BY SR.GOVERNMENT PLEADER, SRI.V.K.SHAMSUDHEEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 26-03-2018,  
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER(S) ' EXHIBITS

EXHIBIT P1 COPY OF INVOICE DATED 17-03-2018.  
EXHIBIT P2 COPY OF ORDER DATED 18-03-2018 ISSUED BY THE 1ST  
RESPONDENT.  
EXHIBIT P3 COPY OF NOTICE DATED 18-03-2018 ISSUED BY THE 1ST  
RESPONDENT.  
EXHIBIT P4 COPY OF REPLY DATED 21-03-2018.  
EXHIBIT P5 COPY OF NOTICE DATED 22-03-2018 ISSUED BY THE 1ST  
RESPONDENT.

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

SD/-

P.A. TO JUDGE

SKS

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

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W.P.(C).No.10588 of 2018

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Dated this the 26<sup>th</sup> day of March, 2018

**JUDGMENT**

Petitioner seeks release of the goods detained by the first 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**

SKS