

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE P.B.SURESH KUMAR

WEDNESDAY, THE 21ST DAY OF MARCH 2018 / 30TH PHALGUNA, 1939

WP(C).No. 9182 of 2018

PETITIONER:

LIMRASS EARTHMOVERS,  
MAIN ROAD, AT/P-HERLE, TAL-HATKANANGALE,  
DIST-KOLHAPUR-416 005 (MAHARASHTRA),  
REPRESENTED BY ITS PROPRIETOR ADHIL BADSHAH DESAI.

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

RESPONDENT:

ASSISTANT STATE TAX OFFICER,  
SURVEILLANCE SQUAD NO.II,  
STATE GOODS AND SERVICES TAX DEPARTMENT,  
KASARAGOD, PIN-671 121.

BY SR GOVERNMENT PLEADER SRI.V.K.SHAMSUDHEEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 21-03-2018, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:

sts  
21/3/2018

APPENDIX

PETITIONER(S) ' EXHIBITS

- EXHIBIT P1- COPY OF MONTHLY RETURN FOR THE MONTHLY OF JULY, 2017.
- EXHIBIT P1(a) - COPY OF MONTHLY RETURN FOR THE MONTHLY OF AUGUST, 2017.
- EXHIBIT P1(b) - COPY OF MONTHLY RETURN FOR THE MONTHLY OF SEPTEMBER, 2017.
- EXHIBIT P1(c) - COPY OF MONTHLY RETURN FOR THE MONTH OF OCTOBER, 2017.
- EXHIBIT P1(d) - COPY OF MONTHLY RETURN FOR THE MONTH OF NOVEMBER, 2017.
- EXHIBIT P1(e) - COPY OF MONTHLY RETURN FOR THE MONTH OF DECEMBER, 2017.
- EXHIBIT P1(f) - COPY OF MONTHLY RETURN FOR THE MONTH OF JANUARY, 2018.
- EXHIBIT P2- COPY OF THE WORK ORDER DATED 04/05/2017.
- EXHIBIT P3- COPY OF TAX INVOICE DATED 21/09/2017.
- EXHIBIT P4- COPY OF THE DELIVERY CHALAN DATED 08/03/2018.
- EXHIBIT P5- COPY OF NOTICE DATED 10/03/2018 ISSUED BY THE RESPONDENT.
- EXHIBIT P6- COPY OF THE NOTICE DATED 15/03/2018 ISSUED BY THE RESPONDENT.
- EXHIBIT P7- COPY OF PURCHASE BILL DATED 27/06/2009
- EXHIBIT P8- COPY OF BROCHURE OF THE MACHINERY EVIDENCING THE MODEL.
- EXHIBIT P9- COPY OF STATEMENT SHOWING CALCULATION OF DEPRECIATED VALUE OF THE MACHINERY.

RESPONDENT'S EXHIBITS:

NIL

/TRUE COPY/

P.A.TO JUDGE

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

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**W.P.(C).No.9182 of 2018**

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**Dated this the 21<sup>st</sup> day of March, 2018**

**J U D G M E N T**

A machinery transported by the petitioner has been detained by the respondent invoking the power under Section 129 of the Central Goods and Services Tax Act as also the Kerala State Goods and Services Tax Act. Ext.P5 is the notice issued to the petitioner in connection with the detention. Ext.P5 is under challenge in the writ petition.

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

3. The learned counsel for the petitioner attacked Ext.P5 notice on grounds more than one.

According to me, it is for the petitioner to raise those grounds before the detaining authority itself at the first instance. In the said view of the matter, the writ petition is disposed of directing the respondent 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 this judgment. The petitioner is permitted to produce a copy of the judgment for compliance before the respondent.

Sd/-  
**P.B.SURESH KUMAR**  
**JUDGE**

rsr