

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE P.B.SURESH KUMAR

WEDNESDAY, THE 14TH DAY OF MARCH 2018 / 23RD PHALGUNA, 1939

WP(C).No. 8708 of 2018

PETITIONER(S)

M/S. M.H.INDUSTRIES,
ATHIRAMPUZHA P.O., PAROLIKKAL, ETTUMANUR,
KOTTAYAM, REPRESENTED BY ITS MANAGING PARTNER,
K.HANEEFA.

BY ADVS.SRI.N.MURALEEDHARAN NAIR
SMT.K.HYMAVATHY

RESPONDENT(S) :

ASSISTANT STATE TAX OFFICER,
SQUAD NO.I, STATE GOODS AND SERVICE TAX DEPARTMENT,
PALAKKAD-678001.

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

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 14-03-2018,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 8708 of 2018 (K)

APPENDIX

PETITIONER(S) ' EXHIBITS

EXHIBIT P1 TRUE COPY OF THE INVOICE NO.152 DATED 08.03.2018.

EXHIBIT P2 TRUE COPY OF THE E-WAY BILL NO.101024846789 DATED
09.03.2018.

EXHIBIT P3 TRUE COPY OF THE PENALTY NOTICE
NO.VC/I/GST/68/2017-18 UNDER SECTION 129 OF THE
SGST DATED 10.3.2018.

EXHIBIT P4 TRUE COPY OF THE PROCEEDINGS OF THE RESPONDENT
UNDER SECTION 129 OF THE SGST ACT DATED 10.03.2018.

(true copy)

Sd/- P.S. to Judge

P.B.SURESH KUMAR, J.

W.P.(C) No.8708 of 2018

Dated 14th 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