

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. 8580 of 2018

PETITIONER

ARTECH REALTORS (P) LTD  
ARTECH HOUSE,  
THYCAUD, THIRUVANANTHAPURAM-695 014  
REPRESENTED BY ITS DIRECTOR, T.LEKHA

BY ADVS.SRI.K.I.MAYANKUTTY MATHER  
SRI.R.JAIKRISHNA  
SRI.P.RAHUL

RESPONDENTS

1. ASSISTANT SALES TAX OFFICER  
SQUAD NO.4, KERALA STATE GOODS AND SERVICE TAX  
DEPARTMENT, NEW PUBLIC OFFICE BUILDING  
C-BLOCK, 2ND FLOOR  
THIRUVANANTHAPURAM-695001
2. ASSISTANT COMMISSIONER (WORKS CONTRACT)  
STATE GOODS AND SERVICE TAX DEPARTMENT  
COMMERCIAL TAX TOWERS  
KARAMANA, THIRUVANANTHAPURAM.

BY SR.GOVERNMENT PLEADER V.K.SHAMSUDEEN

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

APPENDIX

PETITIONER'S EXHIBITS

- EXHIBIT P1 TRUE COPY OF THE REGISTRATION CERTIFICATE  
UNDER THE GST ACT
- EXHIBIT P2 TRUE COPY OF THE TAX INVOICE
- EXHIBIT P2 (A) TRUE COPY OF THE TAX INVOICE RAISED BY THE BABU  
SAW MILL
- EXHIBIT P2 (B) TRUE COPY OF THE DELIVERY NOTE WHICH  
ACCOMPANIED THE TRANSPORT
- EXHIBIT P3 TRUE COPY OF THE SHOW CAUSE NOTICE ISSUED BY  
THE 1ST RESPONDENT
- EXHIBIT P4 TRUE COPY OF THE REPLY FILED BY THE PETITIONER  
TO THE 1ST RESPONDENT

RESPONDENTS' EXHIBITS

NIL

// TRUE COPY //

P.A. TO JUDGE

SD

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

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**W.P.(C.) No.8580 of 2018**

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**Dated this the 14<sup>th</sup> day of March, 2018**

**JUDGMENT**

The grievance of the petitioner concerns the detention of the goods of the petitioner, along with the vehicle in which it has been carried, under Section 129 of the Central Goods and Services Tax Act as also the Kerala State Goods and Services Tax Act.

2. Having regard to the facts and circumstances of the case, I deem it appropriate to dispose of this writ petition, directing the first respondent to complete the adjudication provided for under Section 129, within a week from the date of production of a copy of this judgment. Ordered accordingly. The petitioner is permitted to produce a copy of this judgment for compliance before the first respondent.

Sd/-

**P.B.SURESH KUMAR,  
JUDGE**

sd