

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE P.B.SURESH KUMAR

MONDAY, THE 12TH DAY OF MARCH 2018 / 21ST PHALGUNA, 1939

WP(C) .No. 7877 of 2018

PETITIONER(S)

M/S.EVM PASSENGER CARS INDIA PVT. LTD.
NH BYEPASS, VENPALAVATTOM, ANAYARA,
THIRUVANANTHAPURAM 695 029 KERALA REPRESENTED BY ITS
MANAGING DIRECTOR MR. SABU JOHNY.

BY ADV.SMT.K.LATHA

RESPONDENT(S) :

1. THE STATE OF KERALA
REPRESENTED BY CHIEF SECRETARY, SECRETARIATE,
THIRUVANANTHAPURAM - 695 002.
2. THE ASSISTANT STATE TAX OFFICER
SQUAD NO.1, KERALA STATE GOODS AND SERVICE TAX
DEPARTMENT, NEW PUBLIC OFFICE BUILDING, C-BLOCK, 2ND
FLOOR, THIRUVANANTHAPURAM - 695 002.

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

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 12-03-2018,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER(S) ' EXHIBITS

- EXHIBIT P1 THE TRUE COPY OF THE INTERSTATE PURCHASE
INVOICE NUMBERS 0087141174, 0087141285, 0087141278
AND 0087141244 ALL DATED 23-2-2018 ISSUED BY M/S.
VOLKSWAGEN GROUP SALES INDIA PVT LTD,
BANGALORE, KARNATAKA TO THE PETITIONER.
- EXHIBIT P2 THE TRUE COPY OF THE E WAY BILL AGAINST INVOICE
NUMBERS 0087141174, 0087141285, 0087141278 ALL DATED
23-2-2018 ISSUED BY THE PETITIONER.
- EXHIBIT P3 THE TRUE COPY OF THE DETENTION NOTICE SCN
NO.43/2017-2018 DATED 26-2-2018 ISSUED BY THE
SECOND RESPONDENT TO THE PETITIONER.
- EXHIBIT P4 THE TRUE COPY OF THE REPLY DATED 28-2-2018 FILED
BY THE PETITIONER BEFORE THE SECOND
RESPONDENT.
- EXHIBIT P4A THE TRUE COPY OF THE REPLY DATED 1-3-2018 FILED
BY THE PETITIONER BEFORE THE SECOND
RESPONDENT.

// TRUE COPY //

Sd/-
PS TO JUDGE

Kvs/-

P.B.SURESH KUMAR, J.

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W.P.(C).No.7877 of 2018

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Dated this the 12th day of March, 2018

J U D G M E N T

Goods of the petitioner have been detained by the second 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 on the ground that the same were being transported without the requisite documents. The petitioner concedes that the goods were not accompanied by the requisite documents. It is stated, however, that though the requisite documents have been subsequently furnished, the second respondent is refusing to release the goods. The petitioner, therefore, seeks appropriate directions in this regard in this writ petition.

2. The learned Government Pleader, on instructions, submits that the documents produced by the petitioner after the detention have no connection, whatsoever, with the goods transported by the petitioner.

3. In the light of the stand taken by the learned Government Pleader, I deem it appropriate to dispose of the writ petition directing the second respondent to complete the adjudication provided for under Section 129 of the said statutes within seven days from the date of receipt of a copy of this judgment. Ordered accordingly. The petitioner is permitted to produce a copy of the judgment for compliance before the second respondent.

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

Kvs/-

// true copy //