

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE P.B.SURESH KUMAR

MONDAY, THE 5TH DAY OF MARCH 2018 / 14TH PHALGUNA, 1939

WP(C).No. 5955 of 2018

PETITIONER(S)

ORIENTAL METALS INDIA PVT. LTD  
UNITY COMPLEX, MARKET ROAD,  
ERNAKULAM, KOCHI - 682 035.  
REPRESENTED BY AHAMED ANSARI,  
MANAGING DIRECTOR).

BY ADVS.SRI.K.N.SREEKUMARAN  
SMT.V.P.SEENA DEVI  
SRI.P.J.ANILKUMAR (A-1768)

RESPONDENT(S) :

1. ASSISTANT STATE TAX OFFICER  
SQUAD NO.VII, ERNAKULAM,  
KOCHI - 682 015.
2. STATE TAX OFFICER  
STATE GOODS & SERVICE TAX DEPARTMENT,  
SQUAD NO.VII, ERNAKULAM,  
KOCHI - 682 015.

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

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 05-03-2018,  
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER(S) ' EXHIBITS

- EXHIBIT P1 TRUE COPY OF THE GST CERTIFICATE WITH  
REGISTRATION NO. 32AABCO1875HIZL ISSUED TO  
PETITIONER.
- EXHIBIT P2 TRUE COPY OF THE INVOICE NO.BT/131/SSS DATED  
19.2.2018.
- EXHIBIT P3 TRUE COPY NOTICE NO. OR GST/VII/18/2017-18 DATED  
19.2.2018.
- EXHIBIT P4 TRUE COPIES OF REPLY DATED 19.2.2018 AND THE  
JUDGMENT DATED 18.1.2018 IN WP(C) 1680/2018 OF THIS  
COURT FILED BEFORE THE 1ST RESPONDENT.
- EXHIBIT P5 TRUE COPY OF THE REJECTION LETTER DATED 20.2.2018  
OF THE 2ND 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.5955 of 2018**

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**Dated this the 5<sup>th</sup> day of March, 2018**

**JUDGMENT**

Petitioner is aggrieved by the conduct of the first respondent in detaining the goods referred to in the writ petition under sub-section (3) of Section 129 of the Central Goods and Services Tax Act and the Kerala State Goods and Services Tax Act.

2. In terms of the interim order passed by this Court on 22.02.2018, this Court directed release of the goods detained against execution of a bond.

3. Today, when this matter was taken up, the learned counsel for the petitioner submitted that the goods have been released pursuant to the interim order.

In the circumstances, this writ petition is disposed

of directing the second respondent to complete the adjudication provided for under Section 129 of the Act, within one month from the date of receipt of a copy of this judgment.

sd/-

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

SKS