

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD
R/SPECIAL CIVIL APPLICATION NO. 8395 of 2019

=====
VASU CORPORATION
Versus
STATE OF GUJARAT
=====

Appearance:

MR UCHIT N SHETH(7336) for the Petitioner(s) No. 1
for the Respondent(s) No. 2

MR SOAHAM JOSHI, ASSISTANT GOVERNMENT PLEADER/PP(99) for the
Respondent(s) No. 1
=====

CORAM: HONOURABLE MS.JUSTICE HARSHA DEVANI
and
HONOURABLE MR. JUSTICE BHARGAV D. KARIA

Date : 02/05/2019

ORAL ORDER
(PER : HONOURABLE MS.JUSTICE HARSHA DEVANI)

1. Mr. Uchit Sheth, learned advocate for the petitioner has, *inter alia*, submitted that upon the vehicle in question together with the goods being detained under section 129(1) of the Gujarat Goods and Services Tax Act, 2017 (hereinafter referred to as "the GST Act"), the petitioner has deposited the tax and penalty as contemplated under section 129 of the Act "under protest". It was submitted that despite the aforesaid position, the respondents have continued with the detention of the goods and thereafter, issued the impugned notice for confiscation in purported exercise of powers under section 130 of the GST Act.

2. Having regard to the submissions advanced by the learned advocate for the petitioner, **Issue Notice** returnable

on 19.06.2019.

3. In the light of the fact that the petitioner has already deposited tax and the penalty under section 129(1A) of the GST Act, the respondents are directed to forthwith release the Truck No.GJ-04-X-6760 along with the goods contained therein.

Direct Service is permitted.

(HARSHA DEVANI, J)

(BHARGAV D. KARIA, J)

B.U. PARMAR

