

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 27TH DAY OF NOVEMBER 2019 / 6TH AGRAHAYANA, 1941

WP(C).No.32210 OF 2019

PETITIONER:

AMM AQUAPURE SYSTEMS
NO.3/559B, KUNDRATHUR ROAD, MADHANANDHAPURAM, PORUR,
CHENNAI-600116, REPRESENTED BY ITS MANAGING DIRECTOR
A MANIKANDAN

BY ADVS.
SRI.S.ANIL KUMAR (TRIVANDRUM)
SHRI.RAHUL A.

RESPONDENT:

THE ASST. STATE TAX OFFICER (INT.)
SQUAD NO.VII, STATE GOODS AND SERVICE TAX DEPARTMENT,
ERNAKULAM, KOCHI-682015

SMT. THUSHAARA JAMES; GP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
27.11.2019, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

The petitioner has approached this Court aggrieved by Ext.P6 order, whereby, the goods belonging to the petitioner were detained along with the vehicles on the ground that the E-way Bill did not indicate the correct number of the vehicle that was carrying the goods. It is submitted by the learned counsel for the petitioner that the subsequent E-way Bill showing the correct number of the vehicle was not available at the time of detention but was produced before the authorities immediately thereafter. Taking note of the said submission, but finding that the detention of the goods was justified for non-compliance with the provisions of Section 129 of the CGST/SGST Act, I direct the respondent to release the goods and vehicle of the petitioner, on the petitioner furnishing a bank guarantee to cover the tax and penalty amounts determined in Ext.P6 order. The respondent shall thereafter forward the files to the adjudicating authority for an adjudication in accordance with Section 130 of the CGST/SGST Act.

This writ petition is disposed as above.

sd/-

**A.K.JAYASANKARAN NAMBIAR
JUDGE**

SJ

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APPENDIX

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 COPY OF THE INVOICE DATED 19.11.2019 ISSUED BY THE PETITIONER TO M/S.CONTINENTAL FOODS AND BEVERAGES
- EXHIBIT P1 (a) COPY OF THE CORRECTED INVOICE DATED 19.11.2019
- EXHIBIT P2 A COPY OF THE E-WAY BILL 541148225929 DATED 19.11.2019
- EXHIBIT P3 COPY OF THE ORDER DATED 22.11.2019 IN GST MOV -02 ISSUED BY THE RESPONDENT
- EXHIBIT P4 COPY OF THE UPDATED E-WAY BILL UPLOADED BY THE PETITIONER ON 23.11.2019
- EXHIBIT P5 COPY OF THE PHYSICAL VERIFICATION REPORT DATED 24.11.2019 ISSUED BY THE RESPONDENT
- EXHIBIT P6 COPY OF THE ORDER OF DETENTION DATED 24.11.2019 ISSUED BY THE RESPONDENT
- EXHIBIT P6 A COPY OF THE NOTICE DATED 22.11.2019 ISSUED BY THE RESPONDENT U/S.129(3)

RESPONDENT'S/S EXHIBITS:NIL