

**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**

**CIVIL APPLICATION (FOR DIRECTION) NO. 1 of 2019  
In R/SPECIAL CIVIL APPLICATION NO. 15730 of 2019**

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ANIL BAPULAL PATIL  
Versus  
STATE OF GUJARAT

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Appearance:  
MR BHARAT T RAO for the PETITIONER(s) No.  
MS MAITHILI MEHTA, ASSISTANT GOVERNMENT PLEADER for the  
RESPONDENT(s) No.

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CORAM: **HONOURABLE MS.JUSTICE HARSHA DEVANI**  
and  
**HONOURABLE MS. JUSTICE SANGEETA K. VISHEN**

**Date : 26/12/2019**

**IA ORDER  
(PER : HONOURABLE MS.JUSTICE HARSHA DEVANI)**

1. Rule. Ms. Maithili Mehta, learned Assistant Government Pleader waives service of notice of rule on behalf of the respondents.
2. By this application, the applicant seeks a direction to the respondent department to release the conveyance bearing No.MH-18-M-8155 on payment of fine of Rs.60,795/- in lieu of confiscation of conveyance.
3. Heard Mr. B.T. Rao, learned advocate for the applicant and Ms. Maithili Mehta, learned Assistant Government Pleader for the respondents.
4. This matter was earlier heard on 23.12.2019.

Subsequently, the applicant herein had furnished the details of the person at whose instance the goods were loaded in the applicant's conveyance at Morbi. By the notice dated 13.7.2019 issued in Form GST MOV-10 under section 130 of the Central Goods and Services Tax Act, 2017, the respondents have proposed fine of Rs.60,795/- in lieu of confiscation of conveyance. Since the applicant seeks only release of the conveyance, at this stage, the court deems it fit to allow the application and modify the earlier order dated 27.9.2019 whereby the court had ordered that upon the petitioner depositing a sum of Rs.4,00,000/- with the concerned authority, which shall be under protest, the respondents shall release the truck in question.

5. The application is, accordingly, allowed. The order dated 27.9.2019 is modified by directing the respondents to release Truck No.MH-18-M-8155 belonging to the applicant petitioner upon the petitioner depositing a sum of Rs.60,795/- proposed to be levied by way of fine in lieu of confiscation of conveyance in the notice issued by the respondents under section 130 of the CGST Act. Rule is made absolute accordingly with no order as to costs.

**(HARSHA DEVANI, J)**

**(SANGEETA K. VISHEN, J)**

Z.G. SHAIKH