

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 15TH DAY OF DECEMBER 2020 / 24TH AGRAHAYANA, 1942

WP(C) .No.28025 OF 2020

PETITIONER:

K.M.OIL INDUSTRIES
MEENPATTY, KARUVANCHAL P.O
KANNUR-670571
REPRESENTED BY ITS PROPRIETOR
SRI.JOSE KANJAMALA

BY ADV. SRI.RAJESH NAMBIAR

RESPONDENT:

ASSISTANT STATE TAX OFFICER
SPECIAL SQUAD
KERALA STATE GST DEPARTMENT
PALAKKAD-678001

BY ADV.DR.SMT.THUSHARA JAMES

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 15.12.2020, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

JUDGMENT

The petitioner has approached this Court aggrieved by Ext.P2 order of detention and Ext.P3 notice issued to him in Form GST MOV-7 in connection with the detention of a consignment of goods that was being transported at his instance. On a perusal of Ext.P2 order, it is seen that the reason for detention was that the route described in the e-way bill did not match with the route by which the goods were actually being transported. It is therefore that the stand of the respondent that the transportation of the goods was not supported by a valid e-way bill. On considering the said objection of the respondent, I find that the detention in question cannot be said to be unjustified.

Taking note of the request of the petitioner, however, I direct that if the petitioner furnishes a bank guarantee for the amount demanded in Ext.P3, the respondent shall permit the petitioner to clear the goods and the vehicle, and thereafter pass the final order under S.129 of the Act. The learned Government Pleader shall communicate the gist of this order to the respondent so as to enable the petitioner to clear the goods on the condition aforementioned. The petitioner shall produce a copy of the writ petition together with a copy of the judgment before the respondent for further action.

Sd/-

A.K.JAYASANKARAN NAMBIAR
JUDGE

APPENDIX

PETITIONERS EXHIBITS

EXHIBIT -P1 TRUE COPY OF THE INVOICE NO.87 DATED 9.12.2020

EXHIBIT -P2 TRUE COPY OF THE ORDER OF DETENTION UNDER SECTION 129(1)
OF THE SGST ACT

EXHIBIT -P3 TRUE COPY OF THE SHOW CAUSE NOTICE UNDER SECTION 129(3)
OF THE SGST ACT

EXHIBIT -P4 TRUE COPY OF THE E-WAY BILL DATED 9.12.2020

RESPONDENTS EXHIBITS:NIL

//TRUE COPY//

P.A TO JUDGE