

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

THURSDAY, THE 9TH DAY OF AUGUST 2018 / 18TH SRAVANA, 1940

WP(C).No. 26986 of 2018  
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PETITIONER(S)

K. KARUNAKARAN  
PROPRIETOR, M/S. BHARATH CONSTRUCTION COMPANY,  
SOUTH STREET, GANGA VALLI, SALEM-636 105.

BY ADVS.SRI.HARISANKAR V. MENON  
SMT.MEERA V.MENON  
SMT.K.KRISHNA

RESPONDENT(S) :

1. THE ASST. STATE TAX OFFICER  
SQUAD NO.1, KERALA STATE GST DEPARTMENT,  
MATTANCHERRY AT ALUVA-683 101.
2. THE COMMISSIONER OF STATE GST  
TAX TOWERS, KILLIPPALAM, KARAMANA,  
THIRUVANANTHAPURAM-695 002.

R BY SMT. THUSHARA JAMES, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
09-08-2018, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 26986 of 2018 (W)

APPENDIX

PETITIONER(S) ' EXHIBITS :

- EXHIBIT P1 COPY OF INVOICE NO. 011 ISSUED BY THE RAIL ENGINEERS (INDIA), GHAZIABAD
- EXHIBIT P2 COPY OF E-WAY BILL NO. 4610 1936 9733
- EXHIBIT P3 COPY OF NOTICE IN FORM GST MOV -02 ISSUED BY THE 1ST RESPONDENT
- EXHIBIT P3A COPY OF NOTICE IN FORM GST MOV-01 ISSUED BY THE 1ST RESPONDENT.
- EXHIBIT P4 COPY OF NOTICE IN FORM GST MOV-07 ISSUED BY THE 1ST RESPONDENT.
- EXHIBIT P4A COPY OF NOTICE IN FORM GST MOV-04 ISSUED BY THE 1ST RESPONDENT
- EXHIBIT P4B COPY OF NOTICE IN FORM GST MOV-06 ISSUED BY THE 1ST RESPONDENT.

RESPONDENT(S) EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

nkr

**DAMA SESHADRI NAIDU, J**

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**W.P.(C) No.26986 of 2018 (W)**

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Dated this the 9<sup>th</sup> day of August, 2018

**J U D G M E N T**

The petitioner, engaged in works contract, purchased material from Ghaziabad, as seen from Ext.P1 invoice. Ext.P2 e-way bill, however, did not contain the details of the vehicle used for the transport. The vehicle and the goods detained, the petitioner filed this writ petition.

2. In the writ petition, the petitioner sought the following reliefs:

- “(i) To quash Exts.P3 & P3(a) and Exts.P4 & P4(b) issued by the 1<sup>st</sup> respondent by the issue of a writ of certiorari or such other writ or order or direction.
- (ii) To direct the 1<sup>st</sup> respondent to release the goods and the lorries detained by Exts.P3 & P3(a) & Exts.P4 to P4(b) unconditionally forthwith by the issue of a writ of mandamus or such other writ or order or direction.
- (iii) To grant the petitioner such other incidental reliefs including the costs of these proceedings”.

3. The learned Division Bench of this Court in *Renji Lal Damodaran Vs. State Tax Officer*<sup>1</sup> dealt with an identical issue.

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<sup>1</sup> Judgment dated 06.08.2018 in W.A. No.1640 of 2018

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4. Applying the ratio of that judgment, I direct that respondent authorities to release the petitioner's goods and vehicle on his "*furnishing Bank Guarantee for tax and penalty found due and a bond for the value of goods in the form as prescribed under Rule 140(1) of the CGST Rules*".

With the above direction I dispose of the writ petition.

**Sd/-**  
**DAMA SESHADRI NAIDU,**  
**JUDGE**