

F S Enterprise Vs State of Gujarat-HC

GST - Form GST MOV-06 - Detention of vehicle as well as goods u/s 129(1) of the Act on the ground that the lorry receipt issued by the transporter is photocopy without computerized serial number and contact number details - Petitioner submitting that carrying the Lorry Receipt issued by the transporter is not a requirement prescribed under rule 138A(1) of the rules; that under the circumstances, in the absence of any statutory provision empowering the respondents to make an order of detention under section 129(1) of the CGST Act for any deficiency in the lorry receipt issued by the transporter, the impugned order of detention is without authority of law.

Held: Prima facie , the contention raised by the petitioner appears to be valid - Under the circumstances, a prima facie case has been made out for grant of interim relief as prayed for in the petition - respondents are directed to forthwith release the truck No.GJ-04-AT 9302 along with the goods contained therein - Stand over to 18th April, 2019: High Court [para 3, 4]

- Interim relief granted : GUJARAT HIGH COURT