

Ghaziabad Enterprises Pvt Ltd Vs STATE OF UP-HC

GST - Assessee has placed the written instructions and the only reason which has come up is that there was a delay of one day - Admittedly, the vehicle was coming from Haridwar and it was intercepted at the Lucknow, there is a distance of 600 Kms. and the delay could have been bonafide - Notice was given to the driver and not to the owner, more over the tax has already been paid - The purchaser and the buyer both are registered with the GST, prima facie it cannot be a case of tax evasion - There is no cogent material before the opposite to seize the vehicle - So far the vehicle and goods is concerned, the petitioner shall move an application for release of goods before the authority concerned: HC

- Writ petition disposed of: ALLAHABAD HIGH COURT