

IN THE HIGH COURT OF KERALA AT ERNAKULAM

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

M/S.Kannangayathu Metals

Versus

ASSISTANT STATE TAX OFFICER

WP(C).No.30185 OF 2019 decided on 08/11/2019

Advocated By -

SRI.SABU PAUL. & GP MM JASMINE

The petitioner has approached this Court aggrieved by Ext.P2 detention notice issued to him detaining the goods and the vehicle at a place called Vazhayila. It is the case of the petitioner that the reason shown in Ext.P2 notice for detention is that the e-Way Bill in respect of the consignment showed that it was to cover a transportation from Pazhoor Peppathi to Vettoor road- Kaniyapuram whereas the vehicle was detained at Vazhayila which was not on that route. It is the explanation of the learned counsel for the petitioner that, since the driver of the vehicle had taken an alternate route through MC Road, the vehicle had to reach Vazhayila before turning to Kaniyapuram and it was therefore that the vehicle was intercepted at Vazhayila by the respondents. The learned counsel for the petitioner would submit that there is no mandate under section 129 of the GST Act for detaining goods that were covered by a valid e-Way Bill merely because the driver of the vehicle took an alternate route to reach the same destination.

2. I have heard the learned counsel for the petitioner and the learned Government Pleader for the respondents.

3. On a consideration of the facts and circumstances of the case and the submissions made across the Bar, I find force in the contention of the learned counsel for the petitioner that there cannot be a mechanical detention of a consignment solely because the driver of the vehicle had opted for a different route, other than what is normally taken by other transporters of goods covered by similar e-Way bills. No doubt, if the vehicle is detained at a place that is located on an entirely different stretch of road and plying in a direction other than towards the destination shown in the e-Way bill, then a presumption could be drawn that there was an attempt at transportation contrary to the e-Way Bill. In the instant case, there is no such indication. I therefore allow this writ petition by directing the 1st respondent to forthwith release the goods and consignment to the petitioner on the petitioner producing a copy of this judgment before him.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE