

IN THE HIGH COURT OF GUJARAT
AT AHMEDABAD
R/Special Civil Application No. 8395 Of 2019
VASU CORPORATION
Vs
STATE OF GUJARAT

Harsha Devani & Bhargav D Karia, JJ

Dated: May 02, 2019

Appellant Rep by: Mr Uchit N Sheth(7336)

Respondent Rep by: Mr Soaham Joshi, Asst. Govt. Pleader/PP(99)

GST - Upon the vehicle in question together with the goods being detained under section 129(1) of Gujarat GST Act, 2017, the petitioner has deposited the tax and penalty as contemplated under section 129 of the Act "under protest" - Despite the aforesaid position, respondents have continued with the detention of goods and thereafter, issued the impugned notice for confiscation - In the light of the fact that the petitioner has already deposited tax and the penalty under section 129(1A) of the GST Act, the respondents are directed to forthwith release the Truck along with the goods contained therein: HC

Appeal disposed of

JUDGEMENT

Per: Harsha Devani:

- 1. Mr. Uchit Sheth, learned advocate for the petitioner has, inter alia, submitted that upon the vehicle in question together with the goods being detained under section 129(1) of the Gujarat Goods and Services Tax Act, 2017 (hereinafter referred to as "the GST Act"), the petitioner has deposited the tax and penalty as contemplated under section 129 of the Act "under protest". It was submitted that despite the aforesaid position, the respondents have continued with the detention of the goods and thereafter, issued the impugned notice for confiscation in purported exercise of powers under section 130 of the GST Act.**
- 2. Having regard to the submissions advanced by the learned advocate for the petitioner, Issue Notice returnable on 19.06.2019.**
- 3. In the light of the fact that the petitioner has already deposited tax and the penalty under section 129(1A) of the GST Act, the respondents are directed to forthwith release the Truck No.GJ-04-X-6760 along with the goods contained therein.**

Direct Service is permitted.

