

Kerala High Court

Wp(C).No. 26848 Of 2018 vs By Adv.Sri.K.S.Hariharan Nair on 17 July, 2018

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. 26848 of 2018

PETITIONER

GARUDA TIMBER TRADERS
KARIMBULLY, MARUTHUR, MELE PATTAMBI POST,
PATTAMBI, PIN-679 306, REPRESENTED BY ITS
PROPRIETOR, SHARAFUDEEN T.P.

BY ADV.SRI.K.S.HARIHARAN NAIR

RESPONDENTS:

1. THE ASSISTANT STATE TAX OFFICER
(INTELLIGENCE), SQUAD NO.1, STATE GSD DEPARTMENT,
MALAPPURAM-673 363.
2. THE COMMISSIONER,
STATE GSD DEPARTMENT, TAX TOWER, KARAMANA,
THIRUVANANTHAPURAM-695 002.

3. THE SECRETARY

CENTRAL BOARD OF EXCISE AND CUSTOMS, NEW DELHI-110 001.

4. UNION OF INDIA

REPRESENTED BY ITS SECRETARY,
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
ROOM NO.46, NORTH BLOCK, NEW DELHI-110 001.

5. THE DEPUTY COMMISSIONER

DEPARTMENT OF STATE GST,
PALAKKAD-678 001.

R BY SRI.N.NAGARESH, ASSISTANT SOLICITOR GENERAL

R BY GOVERNMENT PLEADER

R BY SREELAL N. WARRIER, SC, CENTRAL BOARD OF EXCISE & CUSTOMS

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 09-08-2018,

THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 COPY OF THE CERTIFICATE OF REGISTRATION UNDER THE GST LAW DATED 17.7.2018.

EXT.P2 COPY OF THE INVOICE WITH FOREST PASS ISSUED BY THE PETITIONER DATED 3.8.2018.

EXT.P3 COPY OF THE E-WAY BILL DATED 3.8.2018.

EXT.P4 COPY OF THE FORM GST MOV-01 DATED 4.8.2018.

EXT.P4(a) COPY OF THE FORM GST-MOV-02 DATED 4.8.2018.

EXTP4(b) COPY OF THE FORM GST MOV-04 DATED 4.8.2018.

EXT.P5 COPY OF THE DETENTION ORDER UNDER SEC.129(1) OF THE CGST ACT DATED 4.8.2018.

EXT.P6 COPY OF THE NOTICE UNDER SEC.129(3) OF THE CGST ACT DATED 4.8.2018.

EXT.P7 COPY OF E-WAY BILL (EDITED) DATED 4.8.2018.

EXT.P8 COPY OF THE REPLY DATED 4.8.2018 SUBMITTED BY THE PETITIONER.

EXT.P8(a) COPY OF THE REPLY DATED 4.8.2018 SUBMITTED BY THE PETITIONER.

EXT.P9 COPY OF THE DEMAND ORDER DATED 6.8.2018.

css/

C.R.

DAMA SESHADRI NAIDU, J.

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W.P.(C) . No.26848 of 2018

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Dated: 9th August 2018

JUDGMENT

Introduction:

A trader, an assessee under the new tax regime (GST), wants to carry goods (timber) interstate. The vehicle intercepted on the route, it faces detentionb