

**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD****R/SPECIAL CIVIL APPLICATION NO. 7046 of 2020****With****R/SPECIAL CIVIL APPLICATION NO. 7047 of 2020****With****R/SPECIAL CIVIL APPLICATION NO. 7048 of 2020**

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SHIV AGRO THROUGH ASHOKKUMAR KANTIBHAI PATEL

Versus

STATE OF GUJARAT

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Appearance:

MR.D K.PUJ(3836) for the Petitioner(s) No. 1

for the Respondent(s) No. 2

MS MANISHA LAVKUMAR SHAH GP WITH MS GUPTA AGP- ADVANCE  
COPY SERVED TO GOVERNMENT PLEADER/PP(99) for the  
Respondent(s) No. 1

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CORAM: **HONOURABLE MR.JUSTICE J.B.PARDIWALA**

and

**HONOURABLE MR. JUSTICE ILESH J. VORA****Date : 11/05/2020****ORAL ORDER****(PER : HONOURABLE MR.JUSTICE J.B.PARDIWALA)**

1 As the issues raised in all the captioned writ applications are the same, those were heard analogously and are being disposed of by this common order.

2 For the sake of convenience, the Special Civil Application No.7046 of 2020 is treated as the lead matter.

3 By this writ application under Article 226 of the Constitution of India, the writ applicant has prayed for the following reliefs:

*“A. This Hon'ble Court may be pleased to issue a writ of mandamus, or any other appropriate writ, order and/or directions in the nature of mandamus quashing and setting aside the action of the respondent No.2 to stop the goods and conveyance bearing Truck No.RJ.19.GE.8445 after declaring that the said actions of the respondent No.2 are absolutely illegal, unlawful, contrary to the facts and evidence on record, violative of principles of natural justice and against the provisions of the Act and Rules framed thereunder.*

*B. During the admission, hearing and final disposal of the present petition, this Hon'ble Court may be pleased to grant an interim relief directing the respondent NO.2 to release the goods and conveyance in question forthwith on any terms and conditions as may be fixed by this Hon'ble Court.*

*C. The Hon'ble Court may be pleased to pass any other order or relief as may be deemed fit to the Hon'ble Court.”*

4 We have heard Mr. D.K. Puj, the learned counsel appearing for the writ applicant and Ms. Manisha Lavkumar Shah, the learned Government Pleader assisted by Ms. Gupta, the learned A.G.P. for the State through video conferencing.

5 We take notice of the fact that the order in form GST MOV-11 has already been passed by the concerned authority. It is suggestive of the fact that the final order of confiscation of the goods and conveyance has been passed. In such circumstances, we decline to interfere in the matter. We relegate the writ applicant to prefer a statutory appeal under Section 107 of the G.S.T. Act before the appellate authority. We further clarify that pending the appeal that may be filed by the writ applicant, it shall also be open for the writ applicant to prefer an application under Section 67(6) of the Act for the provisional release of the goods upon execution of a bond and furnishing of a security or on payment of applicable tax, penalty and interest payable. If any such application is filed, the concerned authority shall look into the same and pass an appropriate order in accordance with law within a period of one week

from the date of receipt of such application.

6 With the aforesaid directions, we dispose of all the three writ applications.

**(J. B. PARDIWALA, J)**

CHANDRESH

**(ILESH J. VORA, J)**