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**[2018] 91 taxmann.com 374 (Andhra Pradesh)/[2018] 10 GSTL 212 (Andhra Pradesh)/[2018] 66 GST 597 (Andhra Pradesh)[17-11-2017]**

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**GST : Where AA had seized goods of assessee in transit and also vehicle, since seized vehicle was not liable for confiscation in default of payment of tax, AA was directed to release seized vehicle**

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**[2018] 91 taxmann.com 374 (Andhra Pradesh)**

**HIGH COURT OF ANDHRA PRADESH**

**Special Ashoka Beedi Works**

**v.**

**Goods & Service Tax Officer\***

**C.V. NAGARJUNA REDDY AND CHALLA KODANDA RAM, JJ.**

**W.P. NO. 38821 OF 2017**

**NOVEMBER 17, 2017**

**Section 129 of the Central Goods and Services Tax Act, 2017 - Detention, seizure and release of goods and conveyances in transit (Release of goods) - Adjudicating Authority had seized goods of assessee in transit and also vehicle - Whether since seized vehicle was not liable for confiscation in default of payment of tax by assessee, Adjudicating Authority was to be directed to release seized vehicle - Held, yes [Paras 4 and 5] [In favour of assessee]**

## **FACTS**

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- The Adjudicating Authority had seized the goods of the assessee in transit and also the vehicle.
- The assessee filed a writ petition stating that the seizure of the vehicle was illegal.

## **HELD**

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- As the seized vehicle is not liable for confiscation in default of payment of tax that may be determined/already determined, no purpose will be served by keeping the said vehicle under continued detention. [Para 4]
- In view of the aforesaid, the Adjudicating Authority was to be directed to release the seized vehicle to the assessee. [Para 5]

**G. Narendra Chetty for the Petitioner. Shaik Jeelani Basha for the Respondent.**

## **ORDER**

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**C.V. Nagarjuna Reddy, J.** - This Writ Petition is filed inter alia for the relief of declaring the seizure of the petitioner's vehicle bearing registration No.KA 01 AE 1227 by respondent No.1 as illegal. The consequential relief of direction to the respondents for release of the said vehicle to the petitioner has also been claimed.

2. We have heard Mr. G.Narendra Chetty, learned counsel for the petitioner and Mr. Shaik Jeelani Basha, learned Special Standing Counsel for Commercial Taxes (Andhra Pradesh).

3. The afore-mentioned vehicle along with certain quantities of beedies was seized by respondent No.1 on 05.10.2017. The local dealer, for whose purpose the beedies were being supplied, has filed Writ Petition

No.36714 of 2017. While ordering notice in the said Writ Petition, this Court by order, dated 02.11.2017, directed the respondents to release the seized goods/beedies subject to the same observations as were made in Writ Petition No.35425 of 2017,

4. After hearing learned counsel for both the parties, we are of the opinion that as the seized vehicle is not liable for confiscation in default of payment of tax that may be determined/already determined, no purpose will be served by keeping the said vehicle under continued detention.

5. In this view of the matter, the Writ Petition is allowed. Respondent No.1 is directed to release the seized vehicle bearing registration No.KA 01 AE 1227 to the petitioner.

6. As a sequel to disposal of the Writ Petition, WPMP.No.48184 of 2017 is disposed of as infructuous.

SK JAIN

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\*In favour of assessee.