

Court No. - 32

Case :- WRIT TAX No. - 602 of 2018

Petitioner :- M/S Axxpress Logistics India Pvt. Ltd.

Respondent :- Union Of India And 3 Others

Counsel for Petitioner :- Alope Kumar

Counsel for Respondent :- A.S.G.I.,C.S.C.

Hon'ble Krishna Murari,J.

Hon'ble Ashok Kumar,J.

Heard Shri Alope Kumar, learned counsel for the petitioner, Shri Anant Kumar Tiwari for respondent no. 1 and Shri C.B. Tripathi, learned Standing Counsel for respondent nos. 2 to 4.

The goods were being booked and transported from Panvel Raigarh, Maharashtra to M/s. Bosch Ltd. Local Distribution Centre Khasra No. 1482 NH 56 B Jaiti Kheda, Lucknow, which is a registered dealer. The goods proceeded on 24.03.2018 to be delivered at Lucknow and in between, the same was intercepted/detained by respondent no. 4 at Kanpur. The objection of respondent no. 4 while detaining the goods was that the goods were not accompanied by the E-way bill-01.

Learned counsel for the petitioner has placed before us the E-way bill, which has been issued on 24.03.2018 under the CGST as well as E-way bill-01, which has been downloaded on 28.03.2018 before the detention of the vehicle. The goods are ultimately seized under Section 129(1) of UPGST Act.

We have perused the relevant documents, namely, Invoice, Goods receipt, E-way Bills etc., which are enclosed as Annexures to the writ petition and found that the E-way bill under the UPGST Act has been downloaded by the petitioner, much before the detention and seizure of the goods and the vehicle, disclosing all the necessary informations.

In view of the aforesaid facts, we find no irregularity in the present transaction and, therefore, the seizure order as well as penalty notice dated 28.03.2018 issued under Sections 129(1) and 129 (3) of the Act as well as the consequential proceedings are hereby set aside.

Writ petition stands allowed.

The goods and vehicle seized on 28.03.2018 be released in favour of the petitioner forthwith.

Order Date :- 9.4.2018

VKS