

Court No. - 29

Case :- WRIT TAX No. - 1603 of 2018

Petitioner :- M/S Ganga Industries

Respondent :- Union Of India And 3 Others

Counsel for Petitioner :- Naveen Chandra Gupta,Lokesh Mittal

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

Hon'ble Pankaj Mithal,J.

Hon'ble Pankaj Bhatia,J.

The goods and the vehicle of the petitioner have been seized as the date of the tax invoice mentioned in the E-WAY bill was different from the date mentioned on the tax invoice.

The submission is that the seizure is on a hyper technical basis and that this Court in M/s Ramdev Trading Company and another Vs. State of U.P. and 3 others (2017 UPTC-1200) has held that where the breach is purely technical and there is no allegation of intention to evade tax, it would not be a valid ground for the seizure of the goods.

This apart, the goods seized are liable to be released in accordance with the provisions of clause (a)(b) & (c) of Section 129(1) of the Act.

In the present case, since the petitioner is the owner of the goods, we direct for the release of the goods on petitioner furnishing security of the amount equivalent to that mentioned in clause (a) of Section 129(1) of the Act.

The petition is disposed of.

Order Date :- 14.12.2018

Hasnain