

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 12TH DAY OF JANUARY 2021/22TH POUSHA, 1942

WP(C).No.17379 OF 2020(V)

PETITIONER:

M/S.PODARAN FOODS INDIA PRIVATE LIMITED
D.NO. 6/110-8, MELAPALAYAM, CHITAMPALAYM, KASPA,
PALAYAKOTTAI POST, NANTHAKADAIYUR, KANGAYAM (TK),
TIRUPUR (DT), TAMIL NADU - 638 108.,
REPRESENTED BY ITS DIRECTOR MR. S.GOPAL.

BY ADVS.SHRI.PRABHAKARAN P.M.
SRI.KARTHIK S. NAIR
SHRI.NAVAZ P.C.

RESPONDENTS:

- 1 STATE OF KERALA
REPRESENTED BY SECRETARY, COMMERCIAL TAX DEPARTMENT,
SECRETARIAT, THIRUVANANTHAPURAM - 695001.
- 2 THE ASSISTANT STATE TAX OFFICER(SQUAD NO.I)
KERALA SGST DEPARTMENT, KOLLAM - 691002.
- 3 THE ASSISTANT STATE TAX OFFICER,
(SQUAD NO.V), KERALA SGST DEPARTMENT, KOLLAM - 691002.
- 4 COMMISSIONER
STATE GOODS AND SERVICE TAX DEPARTMENT, 9TH FLOOR,
TAX TOWER, KILLIPPALAM, KARAMANA P O, THIRUVANANTHAPURAM
- 695002.

BY SMT.DR.THUSHARA JAMES, GOVT. PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
17-12-2020, ALONG WITH W.P(C).NO.22072/2020(H) AND
WP(C).NO.22608/2020(A), THE COURT ON 12-01-2021 DELIVERED THE
FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 12TH DAY OF JANUARY 2021/22TH POU SHA, 1942

W.P(C).No.22072 OF 2020 (H)

PETITIONER:

M/S. UNIVERSAL CABLES LIMITED
REGISTERED SATNA, MADHYA PRADESH,
HAVING BRANCH AT EAST NADAKAVU,
KOZHIKODE, KERALA.
REPRESENTED BY ITS AUTHORIZED SIGNATORY MR.VIJAYA KUMAR.

BY ADVS.SRI.A.KUMAR
SRI.P.J.ANILKUMAR
SMTG.MINI(1748)
SRI.P.S.SREE PRASAD
SHRI.JOB ABRAHAM
SRI.AJAY V.ANAND

RESPONDENTS:

- 1 STATE OF KERALA
REPRESENTED BY ITS SECRETARY (TAXES),
DEPARTMENT OF FINANCE, GOVERNMENT
SECRETARIAT, THIRUVANANTHAPURAM-695001.
- 2 ASSISTANT STATE TAX OFFICER,
SQUAD NO.III, O/O.DEPUTY COMMISSIONER OF STATE TAX
(INTELLIGENCE), KERALA STATE GST DEPARTMENT,
PALAKKAD-678001.

BY SMT.DR.THUSHARA JAMES, GOVT. PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
17-12-2020, ALONG WITH WP(C).17379/2020 (V) AND
WP(C).22608/2020 (A), THE COURT ON 12-01-2021 DELIVERED THE
FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 12TH DAY OF JANUARY 2021/22TH POU SHA, 1942

W.P(C).No.22608 OF 2020 (A)

PETITIONER:

M/S. CHAKKIATH BROTHERS
JEWS STREET, ERNAKULAM REPRESENTED BY ITS PARTNER
C.J THOMAS

BY ADVS.SRI.K.SRIKUMAR (SR.)
SRI.K.MANOJ CHANDRAN

RESPONDENTS:

- 1 THE ASSISTANT STATE TAX OFFICER
24 X 7 MOBILE SQUAD @ KOYILANDY STATE GST DEPARTMENT,
KOZHIKODE 673 305
- 2 PRINCIPAL COMMISSIONER, TAX TOWERS, KARAMANA,
STATE GST DEPARTMENT, THIRUVANANTHAPURAM 695 002
- 3 STATE OF KERALA,
REPRESENTED BY SECRETARY TO TAXES, FINANCE DEPARTMENT,
SECRETARIAT, THIRUVANANTHAPURAM 695 001

ADDL. R4 THE ASSISTANT COMMISSIONER [INTELLIGENCE]
MOBILE SQUAD - 2, STATE GST DEPARTMENT,
KOZHIKODE - 673 006.

[ADDL.R4 IS IMPEADED AS PER ORDER DATED 12.1.2021 IN
I.A.NO.2/2020.

BY SMT.DR.THUSHARA JAMES, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 17-12-2020, ALONG WITH WP(C).17379/2020 (V) AND
WP(C).22072/2020 (H), THE COURT ON 12-01-2021 DELIVERED THE
FOLLOWING:

'C.R.'

J U D G M E N T

As these writ petitions raise a common challenge to the legality of orders of detention passed by the respondents under the GST Act, they are taken up together for consideration and disposed by this common judgment.

2. I have heard Sri.Shrikumar, the learned Senior Counsel, duly assisted by Sri.Manoj Chandran for the petitioner in W.P(C) No.22608 of 2020, Sri.A.Kumar, the learned counsel for the petitioner in W.P(C).No.22072 of 2020, Sri.Karthik S. Nair, the learned counsel for the petitioner in W.P(C) No.17379 of 2020 and the learned Govt. Pleader Smt.Dr. Thushara James for the respondents in all the writ petitions.

3. For the sake of convenience, the general provisions regarding detention and their scope and ambit are discussed first, and the application of the legal principles to the facts of the individual cases discussed thereafter. I have chosen to resort to said format because I have come across numerous instances of writ

petitions being filed in this court challenging detention orders passed under the GST Act when the scheme of the Act clearly indicates that the writ court is not to be ordinarily approached in detention cases where effective alternate remedies by way of provisional clearance, and appeal thereafter, are provided against alleged arbitrary/illegal detention orders. The legal position in this regard was recently reiterated by the Supreme Court in **State of Uttar Pradesh v. Kay Pan Fragrance Pvt. Ltd. - [2020 (74) GSTR 281 (SC)]** when it observed that writ petitions seeking directions to release seized goods ought not to be entertained as the Act provides for a complete mechanism for release and disposal of seized goods. I also believe that an enunciation of the scope and ambit of the statutory provision would help clarify the doubts arising in the minds of proper officers, who are entrusted with the task of overseeing the transportation of taxable goods with a view to check the evasion of tax, as regards the procedure to be followed while going about their assigned duties.

4. The detention of goods and vehicles, while in transit pursuant to a commercial arrangement between the consignor and consignee thereof, is often seen as infringing the fundamental freedom guaranteed to a citizen under Article 19 (1)(g) of our Constitution, to carry on a trade or business of his choice. It is also seen as a restriction to one's freedom to engage in trade, commerce and intercourse

throughout the territory of India, a right guaranteed under Article 301 of the Constitution. The justification of any legal provision that authorises such detention must, therefore, be through a demonstration of the reasonableness of the provision, and its necessity in larger public interest.

5. Tax legislations in our country, especially those dealing with indirect taxes, have always found the need to have provisions for detaining goods and vehicles while in transit to ensure that tax that is legitimately due to the State is not lost through deliberate evasion by unscrupulous assesseees. It is therefore that such provisions have been incorporated as incidental machinery provisions for levying the tax as contemplated in the statute concerned. The detection of evasion, and the consequential recovery of tax due to the State, are seen as acts that subserve larger public interest, and hence the restrictions to the exercise of the constitutional freedoms are seen as reasonable.

6. It follows, as a corollary to the above position, that unless there is a possibility of tax evasion, a detention of goods and vehicles cannot be justified, and that an authority vested with the powers of detention under a taxing statute has to bear in mind that the provisions authorizing detention have to be strictly construed for what is at stake is a constitutional right, fundamental or otherwise, of a citizen. There is also

the aspect of fairness in the levy and collection of taxes that must inform the authorities entrusted with the said task, for fair implementation of the law has been recognised as an essential attribute of the rule of law in a republic such as ours.

7. Our nation witnessed a paradigm shift in the matter of levy and collection of indirect taxes with the introduction of GST, a destination based consumption tax on the supply of goods and services, through the Constitution (101st Amendment) Act, 2016. The GST regime that came into effect from 01.07.2017 provides for concurrent exercise of taxing powers by the Centre and the States on the same subject and the Centre and the States are to act in tandem based on the GST Council's recommendations.

8. Section 129 of the GST Act is contained in Chapter XIX thereof that deals with offences and penalties and reads as follows:

“129 – Detention, seizure and release of goods and conveyances in transit

(1) Notwithstanding anything contained in this Act, where any person transports any goods or stores any goods while they are in transit in contravention of the provisions of this Act or the rules made thereunder, all such goods and conveyance used as a means of transport for carrying the said goods and documents relating to such goods and conveyance shall be liable to detention or seizure and after detention or seizure, shall be released,-

(a) on payment of the applicable tax and penalty equal to one hundred per cent. of the tax payable on such goods and, in case of exempted goods, on payment of an amount equal to two per cent. of the value of goods

or twenty-five thousand rupees, whichever is less, where the owner of the goods comes forward for payment of such tax and penalty;

(b) on payment of the applicable tax and penalty equal to the fifty per cent. of the value of the goods reduced by the tax amount paid thereon and, in case of exempted goods, on payment of an amount equal to five per cent. of the value of goods or twenty-five thousand rupees, whichever is less, where the owner of the goods does not come forward for payment of such tax and penalty;

(c) upon furnishing a security equivalent to the amount payable under clause (a) or clause (b) in such form and manner as may be prescribed:

PROVIDED that no such goods or conveyance shall be detained or seized without serving an order of detention or seizure on the person transporting the goods.

(2) The provisions of sub-section (6) of section 67 shall, mutatis mutandis, apply for detention and seizure of goods and conveyances.

(3) The proper officer detaining or seizing goods or conveyances shall issue a notice specifying the tax and penalty payable and thereafter, pass an order for payment of tax and penalty under clause (a) or clause (b) or clause (c).

(4) No tax, interest or penalty shall be determined under sub-section (3) without giving the person concerned an opportunity of being heard.

(5) On payment of amount referred in sub-section (1), all proceedings in respect of the notice specified in sub-section (3) shall be deemed to be concluded.

(6) Where the person transporting any goods or the owner of the goods fails to pay the amount of tax and penalty as provided in sub-section (1) within fourteen days of such detention or seizure, further proceedings shall be initiated in accordance with the provisions of section 130:

PROVIDED that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fourteen days may be reduced by the proper officer."

A schematic analysis of Section 129 of the Act reveals the following salient features of the said provision;

1. Section 129, not surprisingly, opens with a non-obstante clause that conveys the legislative intention that the provisions of the statute shall not be an impediment to the measure envisaged thereunder. It is an indication by the legislature that the detention provision, which appears to run counter to the general presumption that trade, commerce and intercourse throughout the territory of India will be free, does not unreasonably restrict the said freedom, but is merely a machinery provision that is intended to check evasion of tax and which must be read along with the substantive provisions of the statute that provide for the levy and collection of tax.

2. The provision itself is attracted whenever there is a transportation of goods or storage of goods while in transit, in contravention of the provisions of the Act or Rules made thereunder. This is obviously a reference to those provisions of the CGST/SGST/IGST Act and Rules that deal with the manner of transportation of goods or storage of goods while in transit. Briefly stated the provisions are as under;

i. Section 31 that requires every registered person supplying taxable goods to issue a tax invoice showing the description, quantity and value of the goods, the tax charged thereon and such other particulars as are prescribed in the Rules. The particulars to be contained in the invoice or the documents that may be generated in lieu thereof, as well as the manner in which they have to be issued, are dealt with in Rules 46 to 55A of the CGST Rules. The invoice has to be issued before or at the time of removal of goods for supply to the recipient.

ii. Chapter XVI of the CGST Rules that contain Rules 138 to 138E that deals with the form in which an e-way bill is to be prepared and generated and the particulars to be contained therein. While Rule 138 obliges every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees to upload an e-way bill electronically on the common portal, before commencement of such movement, Rule 138A obliges a person in charge of a conveyance to carry the invoice/bill of supply/delivery chalan and a copy of the e-way bill in physical form or the e-way bill number in electronic form. Rules 138B and 138C deal with the procedure for verification of documents and conveyances and the inspection and verification of goods respectively.

3. On a contravention of the provisions of the Act and Rules being detected as above, the goods and conveyance concerned become liable to detention/seizure, and after such detention/seizure, can be released only on making the payments stipulated in clauses (a) or (b) of Section 129 (1) or upon furnishing the security as provided in clause (c) thereof, as the case may be. What is apparent from the said provision is that there is no discretion conferred on the detaining authority to release the goods and conveyance on terms that are less stringent than what is specified under the aforesaid clauses of Section 129 (1). Further, although sub-section (2) of Section 129 makes the provisions of sub-section 6 of Section 67 applicable *mutatis mutandis* for the detention and seizure of goods

and conveyances, a reading of Section 67 (6) with Rule 140 of the CGST Rules clearly indicates that a provisional release of the goods and the conveyance can be allowed only upon execution of a bond for the value of the goods, and on furnishing security in the form of bank guarantee equivalent to the amount of applicable tax, interest and penalty payable. It is apparent, therefore, that a determination of contravention of the provisions of the Act and Rules under Section 129 (1) automatically attracts the liability to pay (i) the tax due in respect of the goods, and (ii) a penalty equivalent to 100% of the tax payable on the goods or (iii) in the case of exempted goods, the prescribed amount equal to the specified percentage of the value of the goods, depending on whether or not the owner of the goods comes forward for payment of the tax and penalty, and that the detaining authority does not have any discretion to reduce the quantum of the amount stipulated for payment under the statute.

4. Sub-sections (3) and (4) of Section 129 spell out a requirement for the proper officer detaining or seizing the goods or conveyance to issue a notice specifying the tax and penalty payable and thereafter passing an order for payment of the same after giving the person concerned an opportunity of being heard. Inasmuch as there is no discretion available in the proper officer to reduce the amounts stipulated for payment under the statute, in the event of a finding of contravention of the statutory provisions that justify the detention/seizure itself, the procedural requirements under Section

129 (3) and (4) must be seen as providing an opportunity to the person concerned of showing cause as to why a detention/seizure of goods is not justified in a particular case. In other words, notwithstanding that the detained/seized goods may have been provisionally cleared by the person concerned, on furnishing of a bond and/or bank guarantee as prescribed, the person concerned can still question the legality of the detention before the proper officer. The proper officer, on his part, is obliged to consider the objections of the person concerned and render a finding as regards the legality of the seizure/detention in the order that he is obliged to pass under Section 129 (3).

5. On payment of the amounts referred to in Section 129(1), the proceedings in respect of the notice in Section 129 (3) shall be deemed concluded. In other words, if in response to the notice issued under Section 129 (3), the person concerned pays the amounts demanded therein without demur, the proceedings under Section 129 (3) for that person is deemed concluded by the passing of a formal order under Section 129 (3). On the other hand, when the notice under Section 129 (3) of the Act is served on a person who, on being served with an order of detention, has cleared the goods and conveyance on furnishing a bond and/or bank guarantee, and thereafter responded to the notice served on him, then the proceedings under Section 129 (3) of the Act for such person is deemed concluded only after the adjudication proceedings is

completed by the proper officer as above. For such person, an appellate remedy lies against the adjudication order of the proper officer under Section 129 (3). Further, although not expressly provided for under the statute, I am of the view that to render the appellate remedy effective, a requirement ought to be read into the statutory framework that the proper officer should not invoke the bank guarantee for a period of three months from the date of service of the adjudication order under Section 129 (3). The said requirement would safeguard the interests of the person concerned, as also the revenue that holds the bank guarantee, while simultaneously obviating the need for persons concerned to approach the writ court challenging the detention orders.

6. Section 129 (6) provides for a situation where a person transporting any goods or the owner of the goods fails to pay the amount of tax and penalty stipulated in Section 129 (1) within a period of fourteen days of the detention or seizure of the goods. In such cases, proceedings under Section 130 of the Act are to be initiated against the person concerned for the purposes of realizing the amounts due to the Government through a sale of the seized/detained goods by following the procedure prescribed under the said provision.

9. It is rather surprising that although the statute provides for a

detention of goods and conveyance while in transit, the procedure to be followed by the proper officer concerned is not spelt out in any Rule framed under the parent Act. The central government has, however, chosen to prescribe the procedure for interception of conveyances for inspection of goods in movement, detention, release and confiscation of goods and conveyances through various Circulars issued in exercise of its powers under Section 168 (1) of the CGST Act. A reading of the various circulars issued from time to time reveals the following procedure to be currently in vogue and followed by the proper officers.

- On apprehending a vehicle and finding it to be transporting goods without the required documents, the statement of the person in charge of the conveyance, who fails to produce a valid document covering the transportation is recorded in **Form GST MOV-1**.
- An order for physical verification/inspection of conveyance, goods and documents is then passed in **Form GST MOV-2**. The proper officer has to prepare a report in Part A of Form GST EWB-03, within 24 hours of issuance of the order in Form GST MOV-2, and upload the same on the common portal. The proper officer has, thereafter, within a period of 3 working days from the date of issue of order in Form GST MOV-2, to conclude the inspection proceedings. If the above time needs to be extended, the proper officer has to obtain written permission in **Form GST MOV-3** from the Commissioner or an officer authorised by him, and a copy of the said order has to be served on the person in charge of the conveyance.
- On completion of the physical verification/inspection, the proper officer has to prepare a report in **Form GST MOV-4** and serve a copy

of the report on the person in charge of the conveyance. The proper officer has also to record, on the common portal, the final report of the inspection in Part B of Form GST EWB-03, within 3 days of such physical verification/inspection.

- Where no discrepancies are found after the inspection of the goods and conveyance, the proper officer has to issue a **release order in Form GST MOV-5** and allow the conveyance to move further. Where the proper officer is of the opinion that the goods and conveyance need to be detained u/s 129 of the CGST Act, he shall issue an **order of detention in Form GST MOV-6** and a **notice in Form GST MOV-7**, specifying the tax and penalty payable.
- Where the owner of the goods pays the tax and penalty as applicable, the goods and conveyance may be released by an order in Form GST MOV-5 and **the order in Form GST MOV-9** shall be uploaded on the common portal and the demand accruing from the proceedings shall be added in the electronic liability register and the payment made shall be credited to such electronic liability register by debiting the electronic cash ledger or electronic credit ledger of the person concerned in accordance with Section 49 of the CGST Act.
- Where the owner of the goods or the person in charge of the conveyance offers to get a release of the goods by furnishing a security in terms of Section 129 (1)(c) of the CGST Act, the goods and conveyance shall be released by an order under Form GST MOV-5, after obtaining a **bond in Form GST MOV-8** along with security in the form of **bank guarantee** for the amounts demanded. The proceedings under Section 129 can then be finalised and the security adjusted against the demand arising from such proceedings.
- Where objections are filed against the proposed amounts of tax and penalty payable, the proper officer shall consider such objections and thereafter pass a speaking order in Form GST MOV-9, quantifying

the tax and penalty payable. The order shall be uploaded on the common portal and the demand accruing from the proceedings shall be added in the electronic liability register and the payment made shall be credited to such electronic liability register by debiting the electronic cash ledger or electronic credit ledger of the person concerned in accordance with Section 49 of the CGST Act.

- In case the tax and penalty are not paid within 7 days from the date of issuance of the order of detention in Form GST MOV-6, action under Section 130 of the CGST Act shall be initiated by serving a notice in Form GST MOV-10 proposing confiscation of the goods and conveyance and imposition of penalty. The said notice can also be issued by the proper officer earlier in point of time, if he is of the opinion that such movement of goods is being effected to evade payment of tax. In either event, the order of confiscation in Form GST MOV-11 can be passed only after affording the person concerned an opportunity of hearing. The order has thereafter to be served on the person concerned. On the order being passed, the title of the goods shall stand transferred to the Central Government. The person concerned can thereafter get the goods released if payment of tax, penalty and fine in lieu of confiscation is paid within 3 months. Once an order of confiscation under Form GST MOV-11 is passed, the order confirming tax and penalty in Form GST MOV-9 shall be withdrawn.

- If no person comes forward to pay the amounts mentioned in Form GST MOV-11, the proper officer shall auction the goods and/or conveyance by public auction and remit the sale proceedings to the account of the central government.

10. As can be seen from the discussion in earlier paragraphs of this judgment, the procedure prescribed above substantially conforms to the requirements of Section 129. The only aspect that probably requires

clarification, in the light of the spate of cases that have been filed before this court of late, is as regards the scope and ambit of the orders passed by the proper officer in Form GST MOV-6 and Form GST MOV-9 respectively.

11. It is my view that the procedure to be sequentially followed from the stage of recording the statement of the driver in Form GST MOV-1 to the stage of issuing an order in Form GST MOV-6 detaining the goods, is for the purpose of determining whether the goods were being transported, or stored during transit, in contravention of the provisions of the Act and Rules. The proper officer is required to apply his mind to the statement given by the driver of the vehicle, as also other documents produced by or on behalf of the owner of the goods or conveyance, to determine whether a contravention of the statutory provisions has indeed been occasioned. It is only if he is satisfied of such contravention, based on the material before him, that he must proceed to pass the order of detention in Form GST MOV-6. If there is no material to come to such a conclusion, he has to issue a release order in Form GST MOV-5 and permit an unconditional clearance of the goods and vehicle. At all the above stages, the proper officer is also required to strictly adhere to the time limits prescribed in the circulars issued from time to time so that the goods are not detained for a period longer than that permitted under the statute.

12. Since the statutory provisions and the circulars envisage the

service of a notice in Form GST MOV-7, simultaneous with the issuance of a detention order in Form GST MOV-6, the 'non-finality' of the latter order is statutorily recognised and hence, it will not be open to the person concerned to prefer any statutory appeal or writ petition against the said order in Form GST MOV-6. The person served with an order in Form GST MOV-6, together with a notice in Form GST MOV-7, has the option of either paying the amounts demanded in the notice and clearing the goods or contesting the matter by preferring his objections to the proposals contained in the notice. In the former event, on receipt of the payment from the person concerned, the proper officer has merely to regularize the payment by passing an order in Form GST MOV-9 confirming the proposal in the notice.

13. In the latter event, where the person concerned decides to contest the matter, the proper officer may permit the said person to provisionally clear the goods on furnishing a bond and/or bank guarantee as stipulated under the Act and Rules, and thereafter consider the objections of the said person, to the notice issued to him in Form GST MOV-7, and pass an adjudication order in Form GST MOV-9. The order so passed should reflect a consideration of the objections of the person concerned, and contain reasons for the decision to detain the goods and collect the tax and penalty amounts from the person concerned. The proper officer shall bear in mind the statutory provisions that provide for an appeal against an order passed under Section 129 (3) of the Act and accordingly, refrain from

invoking the bank guarantee furnished by the person concerned for a period of three months from the date of service of the order in Form GST MOV-9, so that the appellate remedy available to the person concerned is not rendered illusory. (emphasis supplied)

14. In the backdrop of the above discussion regarding the substantive and procedural scope and ambit of Section 129 of the GST Act, I now proceed to examine the facts in the individual writ petitions and the legality of the orders impugned therein.

W.P.(C).No.17379 of 2020 and W.P.(C).No. 22608 of 2020:

In W.P.(C).No.17379 of 2020, the petitioner was transporting fruit drinks from Tamil Nadu to Kerala, after ensuring that the transportation of the goods was duly accompanied by valid invoices and e-way bills that described the goods as 'fruit drinks'. The goods and the vehicles were, however, detained by the respondents on the ground that the description of the goods in the invoice was incorrect in that, the goods were actually classifiable as 'aerated soft drinks with added flavours' attracting a different HSN classification and rate of tax. Although the petitioner paid furnished bonds and bank guarantees for the tax and penalty demanded in the notices issued to it in Form GST MOV-7 (Exts. P1(a), P2(a), P3(a) and P4(a)) and obtained a provisional release of the goods and conveyance on 14.08.2020, it has chosen to challenge the detention orders in Form GST MOV-6 (Exts.P1, P2, P3 and P4) and the notices in Form GST MOV-7 in this

writ petition. The main contention urged in the writ petition is that an alleged mis-classification of goods cannot be the basis for a detention under Section 129 of the GST Act.

2. When the writ petition came up for admission, this court issued notice before admission to the respondents and restrained them from invoking the bank guarantees furnished by the petitioner pending disposal of the writ petition. Although the respondents were directed to pass the adjudication order under Section 129 (3) of the Act in the meanwhile, it is stated that the said order has not been passed till date.

3. In W.P.(C).No.22608 of 2020, the petitioner consignee impugns the detention order passed by the respondents detaining a consignment of 'Pappad's' that was being transported to the petitioner's premises from the premises of the manufacturer in Ahmedabad. Although the transportation was duly covered by a Bill of Supply and an e-way bill, since the goods were declared as exempted goods under HSN code 1905, the respondents were of the view that the goods under transport were 'un-fried fryums' (food items) classifiable under HSN code 21069099 with Sl.No.23 of Schedule III attracting IGST @ 18%. The mis-classification of the goods was seen as rendering the transport documents viz. the Bill of Supply and the e-way bill invalid on account of a mis-description of the goods therein. It was also seen that the details required in Part B of the e-way bill were not furnished by the

petitioner. The challenge in the writ petition is to the detention order in Form GST MOV-6 (Ext.P3 (C)) and the notice issued in Form GST MOV-7 (Ext.P3 (D)) on the ground that an alleged mis-classification of goods could not have been the basis for a detention under Section 129 of the GST Act.

4. When the writ petition came up for admission, this court took note of the contention of learned counsel for the petitioner that it had obtained a release of the goods and vehicle on furnishing a bank guarantee for the amount demanded by the respondents and directed the respondents to pass the final adjudication order in Form GST MOV-9 pending disposal of the writ petition. It was also made clear that the bank guarantee would not be invoked without further orders from this court. The respondents thereafter passed the final adjudication order in Form GST MOV-9 confirming the proposals in the notice issued to the petitioner, both on the ground of mis-classification of the goods as well as for the reason that incomplete particulars were furnished in the e-way bill. On receipt of the said order, the petitioner amended the writ petition to incorporate a challenge against the said order as well.

5. In both the above writ petitions, the detention of the goods and vehicle was for the reason that there was an alleged mis-description of the goods in the transport documents. The issue as to whether a mis-classification of the goods can be the basis for a detention under Section

129 of the GST Act has been the subject matter of many decisions of this court as well as other High Courts. In **NVK Mohammed Sulthan Rawther & Sons v. UOI & Ors** (Judgment dated 16.10.2018 in W.P(C) No.32324 of 2018), a single Judge of this court relying on an earlier decision of this court in **Rams v. STO - [1993 (91) STC 216]**, held that a detention of goods at the check post cannot be resorted to in cases where there is a *bona fide* dispute regarding the very existence of a sale and exigibility to tax. It was observed that in cases where an inspecting authority entertains a suspicion as regards attempt to evade tax, but the records he seizes truly reflects a transaction, and the assessee's explanation accords with his past conduct, then detention cannot be the answer and the inspecting authority can only alert the assessing authority concerned for examining the issue in assessment proceedings. The said reasoning also finds acceptance in the judgment of the Gujarat High Court in **M/s Synergy Fertichem Private Limited v. State of Gujarat - [2019 VIL 623 (Guj)]** where the court opined that in cases of suspected mis-classification, the inspecting authority can detain the goods only for the purpose of preparing the relevant papers for effective transmission to the jurisdictional assessing officer.

6. Taking cue from the aforesaid decisions, I am of the view that a mere suspicion of mis-classification of goods cannot be the basis for a detention under Section 129 of the Act. It has to be borne in mind that Section 129 forms part of the machinery provisions under the Act to check evasion of tax and a detention can be justified only if there is a

contravention of the provisions of the Act in relation to transportation of goods or their storage while in transit. No doubt, it may be open to an inspecting authority to detain goods if there is a patent mis-description of the goods in the transportation documents, to such an extent that it can only be seen as referring to an entirely different commodity. Such instances, however, must necessarily be confined to glaring mis-descriptions such as 'Apples' being described as 'Oranges' or 'Coconuts' being described as 'Betel Nuts', where the two goods can never be perceived as the same by ordinary persons endowed with reasonable skills of cognition and comprehension.

7. In W.P(C) No.17379 of 2020, the mis-classification alleged is not one that amounts to a mis-description of the kind described above. Accordingly, I am of the view that the said alleged mis-classification cannot form the basis of a detention under Section 129 of the GST Act. I accordingly quash the impugned detention orders and notices in the said writ petition and allow the same. The respondents shall forthwith, and at any rate within two weeks from the date of receipt of a copy of this judgment, return the bank guarantee furnished by the petitioners to them.

8. In W.P(C) No.22608 of 2020 also, the mis-classification alleged is not one that amounts to a mis-description of the kind described above. I find, however, that the order in Form GST MOV-9 passed by the respondents

confirms the proposals in the notice on the ground not only of alleged mis-classification but also for the reason that the details required in Part B of the e-way bill were not furnished. Thus while the detention cannot be justified on the ground of mis-classification and the impugned detention order set aside to the said extent, it is sustained to the extent it justifies the detention on the second ground of the e-way bill not being a valid document. Since the adjudication order in Form GST MOV-9 has already been passed, I deem it appropriate to relegate the petitioner therein to his appellate remedy against the said order (to the extent sustained herein), making it clear that the bank guarantee furnished by the petitioner shall not be invoked for a period of two months from the date of receipt of a copy of this judgment so as to enable the petitioner to approach the appellate authority in the meanwhile. The appellate authority shall examine the legality of the detention only on the second ground of the e-way bill not being a valid document. It is made clear that it will be open to the petitioner to raise all contentions in the appeal before the appellate authority and the sustaining of the detention order, to the limited extent indicated above, shall not be seen as an endorsement of the findings therein on merits.

W.P(C) No.22072 of 2020:

The petitioner in the writ petition is a Company engaged in the manufacture and sale of Power Cables and is a registered dealer under the GST Act. The petitioner had a contract with the Kerala State Electricity Board for the supply of power cables and towards effecting the said supply,

it imported power cable end termination kits through Chennai Seaport. The imported items consisting of 33 numbers of end termination kits were contained in 22 packages, and these were cleared through Customs by filing the necessary Bills of Entry for home consumption. The packages were then loaded onto two vehicles bearing Registration Nos.TN 42AB 6969 (carrying 10 packages) and KL 49 JI 1855 (carrying 12 packages). The inter-state transportation of the goods was accompanied by an E-Invoice that was generated that showed payment of IGST on the consignment, as also an e-way bill corresponding to the said E-Invoice. Part B of the e-way bill contained the details of both vehicles with the specific number of units carries in each. A packing list showing the number of packages also accompanied the transportation.

2. The goods and the vehicles were detained by the respondents on the ground that there was only one common invoice (for 22 packages) that was generated in respect of the two consignments, and when compared with the number of packages that were contained in each of the vehicles, there was a shortage of packages in both the vehicles. It was also found that the petitioner had not complied with the procedure prescribed under Rule 55 (5) of the CGST Rules while transporting goods in semi-knocked down (SKD) or completely knocked down (CKD) condition or in batches or lots. In particular it was pointed out that the consignments were not covered by separate delivery chalans for each vehicle.

3. It would appear that although the petitioner subsequently produced two separate delivery chalangans before the proper officer, the said chalangans did not contain the details required under Rule 55 (1) of the CGST Rules and hence the proper officer proceeded to issue the detention order in Form GST MOV-6, and notice in Form GST MOV-7 to the petitioner. In the writ petition, the petitioner impugned the said detention order and notice and sought an expeditious release of the goods and the vehicle.

4. When the writ petition came up for admission, this court took note of the submission of the learned counsel for the petitioner that a reply had already been preferred to the notice in Form GST MOV-7 and directed a listing of the case after three days so that an adjudication order under Section 129 (3) in Form GST MOV-9 could be passed by the proper officer after considering the objections of the petitioner. The said order was subsequently passed confirming the proposals in the notice. This court then permitted the petitioner to amend the writ petition to incorporate a challenge against the said order, while also permitting him to clear the goods and the vehicles on furnishing a bank guarantee for the amounts demanded in the adjudication order. The respondents were restrained from invoking the bank guarantee during the pendency of the writ petition.

5. Sri. A Kumar, the learned counsel for the petitioner would contend that the respondents erred in detaining the goods and the vehicles for a

mere procedural lapse occasioned by the petitioner. Alternatively, it is contended that there was a complete misunderstanding of the scope of Rule 55 of the CGST Rules and the provisions of the said Rule did not get attracted to the transportation in question. As regards the discrepancies pointed out with regard to the delivery challans, it is contended that the said defects had been subsequently cured, and the details required for co-relating the transport documents with the goods that were being transported were all available with the proper officer who ought to have treated the breach as merely venial or technical and refrained from detaining the goods.

6. On a consideration of the rival contentions, I am of the view that under Section 129 of the Act, if a proper officer who is entrusted with the task of detaining goods, finds that they have been transported in contravention of the rules, he does not have the discretion to condone the procedural lapse or relax its rigour in particular cases. He must interpret the Rule strictly keeping in mind the statutory scheme that aims to curb tax evasion. In as much as the adjudication that is expected of him is a summary one, he can do no more than determine whether or not on a literal reading of the statutory provisions, together with the circulars issued from time to time, there has been a breach occasioned thereof. Any person aggrieved by the order of the proper officer must necessarily approach the appellate authority before which an appeal against the adjudication order under Section 129 (3) of the Act is maintainable. In the instant case too, the

remedy of the petitioner is to approach the appellate authority under the Act against the finding of the proper officer.

7. The upshot of the above discussion is that I do not find any reason to interfere with the adjudication orders in Form GST MOV-9 impugned in the writ petition. The petitioner is relegated to his alternate remedy of preferring appeals against the said adjudication orders before the appellate authority under the Act. All contentions, legal and factual, are left open to be agitated by the petitioner before the appellate authority. To enable the petitioner to do so, I direct that the stay granted by this court, against invocation of the bank guarantee furnished by the petitioner, shall continue to remain in force for a period of two months from the date of receipt of a copy of this judgment.

The writ petitions are disposed as above. No costs.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

prp/

APPENDIX OF W.P(C).NO.17379/2020

PETITIONER'S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE ORDER OF DETENTION NO. MS1/SCN.43/2020-21 IN FORM GST MOV-06 DATED 08.08.2020.
- EXHIBIT P1 (a) TRUE COPY OF THE NOTICE NO.MS1/SCN.43/2020-21 IN FORM GST MOV-07 DATED 08.08.2020.
- EXHIBIT P1 (b) TRUE COPY OF THE COMMUNICATION NO.MS1/SCN.43/2020-21 DATED 12.08.2020 REJECTING THE REPLY TO THE AFORESAID NOTICE IN FORM GST MOV-07 ISSUED BY THE 2ND RESPONDENT.
- EXHIBIT P2 TRUE COPY OF THE ORDER OF DETENTION NO. MS1/SCN.44/2020-21 IN FORM GST MOV-06 DATED 08.08.2020.
- EXHIBIT P2 (a) TRUE COPY OF THE NOTICE NO. MS1/SCN.44/2020-21 IN FORM GST MOV-06 DATED 08.08.2020.
- EXHIBIT P2 (b) TRUE COPY OF THE COMMUNICATION NO.MS1/SCN.44/2020-21 DATED 12.08.2020 REJECTING THE REPLY TO THE AFORESAID NOTICE IN FORM GST MOV-07 ISSUED BY THE 2ND RESPONDENT.
- EXHIBIT P3 TRUE COPY OF THE ORDER OF DETENTION NO. SCN 49/MB.05/2020-21 IN FORM GST MOV-06 DATED 08.08.2020.
- EXHIBIT P3 (a) TRUE COPY OF THE NOTICE NO. SCN 49/MB.05/2020-21 IN FORM GST MOV-06 DATED 08.08.2020.
- EXHIBIT P3 (b) TRUE COPY OF THE COMMUNICATION NO. SCN 49/MB.05/2020-21 DATED 12.08.2020 REJECTING THE REPLY TO THE AFORESAID NOTICE IN FORM GST MOV-07 ISSUED BY THE 3RD RESPONDENT.
- EXHIBIT P4 TRUE COPY OF THE ORDER OF DETENTION NO. SCN.50/MB.05/2020-21 IN FORM GST MOV-06 DATED 08.08.2020.

- EXHIBIT P4 (a) TRUE COPY OF THE NOTICE NO. SCN.50/MB.05/2020-21 IN FORM GST MOV -07 DATED 08.08.2020.
- EXHIBIT P4 (b) TRUE COPY OF THE COMMUNICATION NO. SCN.50/MB.05/2020-21 DATED 12.08.2020 REJECTING THE REPLY TO THE AFORESAID NOTICE IN FORM GST MOV-07 ISSUED BY THE 3RD RESPONDENT.
- EXHIBIT P5 TRUE COPY OF THE SHOW CAUSE NOTICE NO. 33AAHCP3183F1ZJ/2017-18 DATED 18.11.2019 FOR THE FINANCIAL YEAR 2017-18 ISSUED BY THE JURISDICTIONAL ASSESSING AUTHORITY (ERODE)
- EXHIBIT P5 (a) TRUE COPY OF THE SHOW CAUSE NOTICE NO. 33AAHCP3183F1ZJ/2018-19 DATED 18.11.2019 FOR THE FINANCIAL YEAR 2018-19 ISSUED BY THE JURISDICTIONAL ASSESSING AUTHORITY (ERODE)
- EXHIBIT P5 (b) TRUE COPY OF THE SHOW CAUSE NOTICE NO. 33AAHCP3183F1ZJ/2019-20 DATED 18.11.2019 FOR THE FINANCIAL YEAR 2019-20 ISSUED BY THE JURISDICTIONAL ASSESSING AUTHORITY (ERODE)
- EXHIBIT P6 TRUE COPY OF THE NOTICE IN FORM GST MOV-07 DATED 01.07.2020.
- EXHIBIT P7 TRUE COPY OF THE INVOICE NO. TN/20-21/6380 DATED 06.08.2020.
- EXHIBIT P7 (a) TRUE COPY OF CORRESPONDING E-WAY BILL NO. 5311 93783114 DATED 06.08.2020.
- EXHIBIT P7 (b) TRUE COPY OF FORM GST MOV-01 NO. MS1/SCN.43/2020-21 DATED 08.08.2020 ISSUED BY THE 2ND RESPONDENT IN RESPECT OF GOODS COVERED UNDER INVOICE NO. TN/20-21/6380 DATED 06.08.2020.
- EXHIBIT P7 (c) TRUE COPY OF FORM GST MOV-02 NO. MS1/SCN.43/2020-21 DATED 08.08.2020 ISSUED BY THE 2ND RESPONDENT IN RESPECT OF GOODS COVERED UNDER INVOICE NO. TN/20-21/6380 DATED 06.08.2020.
- EXHIBIT P7 (d) TRUE COPY OF FORM GST MOV-04 NO. MS1/SCN.43/2020-21 DATED 08.08.2020 ISSUED BY THE 2ND RESPONDENT IN RESPECT OF GOODS COVERED UNDER INVOICE NO. TN/20-21/6380 DATED 06.08.2020.

EXHIBIT P8 TRUE COPY OF THE INVOICE NO.TN/20-21/6382 DATED 06.08.2020.

EXHIBIT P8 (a) TRUE COPY OF CORRESPONDING E-WAY BILL NO. 5411 9378 4602 DATED 06.08.2020.

EXHIBIT P8 (b) TRUE COPY OF FORM GST MOV-01 NO. MS1/SCN.44/2020-21 DATED 08.08.2020 ISSUED BY THE 2ND RESPONDENT IN RESPECT OF GOODS COVERED UNDER INVOICE NO. TN/20-21/6382 DATED 06.08.2020.

EXHIBIT P8 (c) TRUE COPY OF FORM GST MOV-02 NO. MS1/SCN.44/2020-21 DATED 08.08.2020 ISSUED BY THE 2ND RESPONDENT IN RESPECT OF GOODS COVERED UNDER INVOICE NO. TN/20-21/6382 DATED 06.08.2020.

EXHIBIT P8 (d) TRUE COPY OF FORM GST MOV-04 NO. MS1/SCN.44/2020-21 DATED 08.08.2020 ISSUED BY THE 2ND RESPONDENT IN RESPECT OF GOODS COVERED UNDER INVOICE NO. TN/20-21/6382 DATED 06.08.2020.

EXHIBIT P9 TRUE COPY OF THE INVOICE NO. TN/20-21/6438 DATED 07.08.2020.

EXHIBIT P9 (a) TRUE COPY OF THE CORRESPONDING E-WAY BILL NO. 511 94013548 DATED 07.08.2020.

EXHIBIT P9 (b) TRUE COPY OF FORM GST MOV-01 NO. MS1/SCN.49/MB.05/2020-21 DATED 08.08.2020 ISSUED BY THE 3RD RESPONDENT IN RESPECT OF GOODS COVERED UNDER INVOICE NO. TN/20-21/6438 DATED 07.08.2020.

EXHIBIT P9 (c) TRUE COPY OF FORM GST MOV-02 NO. MS1/SCN.49/MB.05/2020-21 DATED 08.08.2020 ISSUED BY THE 3RD RESPONDENT IN RESPECT OF GOODS COVERED UNDER INVOICE NO. TN/20-21/6438 DATED 07.08.2020.

EXHIBIT P9 (d) TRUE COPY OF FORM GST MOV-04 NO. MS1/SCN.49/MB.05/2020-21 DATED 08.08.2020 ISSUED BY THE 3RD RESPONDENT IN RESPECT OF GOODS COVERED UNDER INVOICE NO. TN/20-21/6438 DATED 07.08.2020.

EXHIBIT P10 TRUE COPY OF THE INVOICE NO. TN/20-21/6437 DATED 07.08.2020.

- EXHIBIT P10 (a) TRUE COPY OF CORRESPONDING E-WAY BILL NO. 5111 94012574 DATED 07.08.2020.
- EXHIBIT P10 (B) TRUE COPY OF FORM GST MOV-01 NO. SCN.50/MB.05/2020-21 DATED 08.08.2020 ISSUED BY THE 3RD RESPONDENT IN RESPECT OF GOODS COVERED UNDER INVOICE NO. TN/20-21/6437 DATED 07.08.2020.
- EXHIBIT P10 (C) TRUE COPY OF FORM GST MOV-2 NO. SCN.50/MB.05/2020-21 DATED 08.08.2020 ISSUED BY THE 3RD RESPONDENT IN RESPECT OF GOODS COVERED UNDER INVOICE NO. TN/20-21/6437 DATED 07.08.2020.
- EXHIBIT P10 (d) TRUE COPY OF FORM GST MOV-02 NO. SCN.50/MB.05/2020-21 DATED 08.08.2020 ISSUED BY THE 3RD RESPONDENT IN RESPECT OF GOODS COVERED UNDER INVOICE NO. TN/20-21/6437 DATED 07.08.2020.
- EXHIBIT P10 (e) TRUE COPY OF FORM GST MOV-04 NO. SCN.50/MB.05/2020-21 DATED 08.08.2020 ISSUED BY THE 3RD RESPONDENT IN RESPECT OF GOODS COVERED UNDER INVOICE NO. TN/20-21/6437 DATED 07.08.2020.
- EXHIBIT P11 TRUE COPY OF THE LETTER DATED 11.08.2020 FILED BY THE PETITIONER AS REPLY TO FORM GST MOV-07 DATED 08.08.2020.
- EXHIBIT P11 (a) TRUE COPY OF THE LETTER DATED 11.08.2020 FILED BY THE PETITIONER AS REPLY TO NOTICE NO. MS1/SCN.44/2020-21.
- EXHIBIT P11 (b) TRUE COPY OF THE LETTER DATED 11.08.2020 FILED BY THE PETITIONER AS REPLY TO NOTICE NO. SCN.49/MB/05/2020-21.
- EXHIBIT P11 (c) TRUE COPY OF THE LETTER DATED 11.08.2020 FILED BY THE PETITIONER AS REPLY TO NOTICE NO. SCN.50/MB.05/2020-21.
- EXHIBIT P12 TRUE COPY OF THE BOND IN FORM GST MOV-08 DATED 14.08.2020 FURNISHED BY THE PETITIONER IN RESPECT OF DETENTION ORDER NO. MS1/SCN.43/2020-21.

- EXHIBIT P12 (a) TRUE COPY OF THE BOND IN FORM GST MOV-08 DATED 14.08.2020 FURNISHED BY THE PETITIONER IN RESPECT OF DETENTION ORDER NO. MS1/SCN.44/2020-21.
- EXHIBIT P12 (b) TRUE COPY OF THE BOND IN FORM GST MOV-08 DATED 14.08.2020 FURNISHED BY THE PETITIONER IN RESPECT OF DETENTION ORDER NO. SCN.49/MB.05/2020-21.
- EXHIBIT P12 (c) TRUE COPY OF THE BOND IN FORM GST MOV-08 DATED 14.08.2020 FURNISHED BY THE PETITIONER IN RESPECT OF DETENTION ORDER NO. SCN.50/MB.05/2020-21.
- EXHIBIT P13 TRUE COPY OF THE BANK GUARANTEE NO. IBG 108854 DATED 14.08.2020 FURNISHED BY THE PETITIONER IN RESPECT OF NOTICE NO. MS1/SCN.43/2020-21.
- EXHIBIT P13 (a) TRUE COPY OF THE BANK GUARANTEE NO.108846 DATED 14.08.2020 FURNISHED BY THE PETITIONER IN RESPECT OF NOTICE NO. MS1/SCN.44/2020-21.
- EXHIBIT P13 (b) TRUE COPY OF THE BANK GUARANTEE NO. IBG 108852 DATED 14.08.2020 FURNISHED BY THE PETITIONER IN RESPECT OF NOTICE NO. SCN.49/MB.05/2020-21.
- EXHIBIT P13 TRUE COPY OF THE BANK GUARANTEE NO. IBG 108850 DATED 14.08.2020 FURNISHED BY THE PETITIONER IN RESPECT OF NOTICE NO. SCN.50/MB/05/2020-21.
- EXHIBIT P14 TRUE COPY OF THE RELEASE ORDER FORM GST MOV-05 DATED 15.08.2020 IN RESPECT OF FORM GST MOV-02 NO. MS1/SCN.43/2020-21.
- EXHIBIT P14 (a) TRUE COPY OF THE RELEASE ORDER FORM GST MOV-05 DATED 15.08.2020 IN RESPECT OF FORM GST MOV-02 NO. MS1/SCN.44/2020-21.
- EXHIBIT P14 (b) TRUE COPY OF THE RELEASE ORDER FORM GST MOV-05 DATED 15.08.2020 IN RESPECT OF FORM GST MOV-02 NO. MS1/SCN.49/2020-21.
- EXHIBIT P14 (c) TRUE COPY OF THE RELEASE ORDER FORM GST MOV-05 DATED 15.08.2020 IN RESPECT OF FORM GST MOV-02 NO. MS1/SCN.50/2020-21.
- EXHIBIT P15 TRUE COPY OF LABORATORY TEST REPORT NUMBERED CTL/CH/N-0412/2020-21 DATED 29.07.2020 (N RESPECT OF APPLE DRINK)

- EXHIBIT P15 (a) TRUE COPY OF LABORATORY TEST REPORT NUMBERED
CTL/CH/N-0415/2020-21 DATED 29/07/2020 (IN
RESPECT OF MANGO DRINK)
- EXHIBIT P15 (b) TRUE COPY OF LABORATORY TEST REPORT CTL/CH/N-
0416/2020-21 DATED 29/07/2020 (IN RESPECT OF
TILO-POWER COLA)
- EXHIBIT P15 (c) TRUE COPY OF LABORATORY TEST REPORT NUMBERED
CTL/CH/N-0417/2020-21 DATED 29/07/2020 (IN
RESPECT OF TILO CLEAR LEMON)
- EXHIBIT P15 (d) TRUE COPY OF LABORATORY TEST REPORT NUMBERED
CTL/CH/N-0419/2020-21 DATED 29/07/2020 (IN
RESPECT OF TILO ORANGE)
- EXHIBIT P15 (e) TRUE COPY OF LABORATORY TEST REPORT NUMBERED
CTL/CH/N-0420/2020-21 DATED 29/07/2020 (IN
RESPECT OF TILO - LIME) .

RESPONDENTS EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

APPENDIX OF W.P(C).NO.22072/2020

PETITIONER'S EXHIBITS:

EXHIBIT P1 TRUE COPY OF THE WORK ORDER

EXHIBIT P1 (A) TRUE COPY OF THE AMENDED WORK ORDER

EXHIBIT P2 TRUE COPY OF INVOICE NO.8003237 DATED
10.08.2020

EXHIBIT P3 TRUE COPY OF PACKING LIST

EXHIBIT P4 TRUE COPY OF THE BILL OF ENTRY DATED 20.08.2020

EXHIBIT P5 TRUE COPY OF THE COMMUNICATION BY KSEB DATED
29.07.2020

EXHIBIT P6 TRUE COPY OF THE E-INVOICE DATED 07.10.2020

EXHIBIT P7 TRUE COPY OF E-WAYBILL DATED 07.10.2020

EXHIBIT P8 TRUE COPY OF THE PACKING LIST

EXHIBIT P9 TRUE COPY OF THE GST MOV 1 FOR VEHICLE NO.TN 42
AB 6969 DATED 08.10.2020

EXHIBIT P10 TRUE COPY OF THE GST MOV 1 FOR VEHICLE NO.AND
KL 49 JI 1855 DATED 08.10.2020

EXHIBIT P11 TRUE COPY OF THE GST OV 2 FOR VEHICLE NO.TN 42
AB 6969 DATED 08.10.2020

EXHIBIT P12 TRUE COPY OF THE GST MOV2 FOR VEHICLE NO.KL 49
JI 1855 OF 08.10.2020

EXHIBIT P13 TRUE COPY OF THE COVERING LETTER DATED
09.10.2020.

EXHIBIT P14 TRUE COPY OF DELIVERY CHALLAN FOR VEHICLE
NO.CAB/2021/TRD/2015

EXHIBIT P15 TRUE COPY OF THE PHYSICAL VERIFICATION REPORT
IN FORM GST MOV 4 DATED 10.10.2020 FOR VEHICLE
NO.TN 42 AB 6969

EXHIBIT P16 TRUE COPY OF THE PHYSICAL VERIFICATION REPORT
IN FROM GST MOV 4 DATED 10.10.2020 FOR VEHICLE
NO.TN 42 AB 6969

EXHIBIT P17 TRUE COPY OF THE PHYSICAL VERIFICATION REPORT
IN FORM GST MOV 4 DATED 10.10.2020 FOR VEHICLE
NO.KL 49 JI 1855

EXHIBIT P18 TRUE COPY OF THE REPLY ISSUED BY THE 2ND
RESPONDENT DATED 10.10.2020

EXHIBIT P19 TRUE COPY OF THE GST MOV 6 DATED 10.10.2020 FOR
VEHICLE N,O.TN 42 AB 6969

EXHIBIT P20 TRUE COPY OF THE GST MOV 6 DATED 10.10.2020 FOR
VEHICLE NO.KL 49 JI 1855

EXHIBIT P21 TRUE COPY OF THE GST MOV 7 10.10.2020 FOR
VEHICLE NO.TN 42 AB 6969

EXHIBIT P22 TRUE COPY OF THE GST MOV 7 10.10.2020 FOR
VEHICLKE NO.KL 49 JI 1855

EXHIBIT 23 TRUE COPY OF THE REPLY DATED 13.10.2020 THROUGH
GMAIL.

EXHIBIT R24 TRUE COPY OF THE REPLY DATED 13/10/2020

EXHIBIT P25 TRUE COPY OF REPLY DATED 15.10.2020 ISSUED BY
THE SECOND RESPONDENT

EXHIBIT P26 TRUE COPY OF THE ORDER IN FORM GST MOV-09

EXHIBIT P27 TRUE COPY OF THE GST MOV-09 ORDER NO.VC
III/225/20-21 DATED :NIL.

RESPONDENTS EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

APPENDIX OF W.P(C).NO.22608/2020

PETITIONER'S EXHIBITS:

EXHIBIT P1	TRUE COPY OF THE INVOICE DATED 18-08-2020
EXHIBIT P2	TRUE COPY OF THE E WAY bill no 611211057923
EXHIBIT P3	true copy of the statutory form mov-1
EXHIBIT P3A	true copy of the statutory form mov-2
EXHIBIT P3B	TRUE COPY OF THE STATUTORY FORM MOV-4
EXHIBIT P3C	TRUE COPY OF THE STATUTORY FORM MOV-6
EXHIBIT P3D	TRUE COPY OF THE STATUTORY FORM MOV-7
EXHIBIT P4	TRUE COPY OF THE OBJECTION DATED 26-08-2020
EXHIBIT P5	TRUE COPY OF THE RELEASE ORDER IN FORM MOV NO. 5 ON 28-08-2020

RESPONDENTS EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE