

Case :- WRIT TAX No. - 1232 of 2022

Petitioner :- M/S Techno Fabs

Respondent :- Additional Commissioner Grade-2 (Appeal)-
First Commercial Tax And 2 Others

Counsel for Petitioner :- Bipin Kumar Pandey, Aditya Pandey

Counsel for Respondent :- C.S.C.

Hon'ble Rohit Ranjan Agarwal, J.

Heard learned counsel for the petitioner and learned counsel appearing for the respondents.

The goods of the petitioner in movement from Kolkata to Budaun were seized on 11.02.2018 on the ground that they were not accompanied with the E-way bill.

The submission of learned counsel for the petitioner is that during the period from 1.2.2018 to 31.3.2018 the requirement of E-way bill was not applicable to the transaction of the petitioner. This aspect of the matter has been considered by the Division Bench of this Court in Writ Tax No. 587 of 2018 (M/S Godrej and Boyce Manufacturing Co. Ltd. vs. State of U.P. and two others) decided on 18.9.2018 and in para 56 it has been held that the goods were not covered with the requirement of E-way bill during 1.2.2018 to 31.3.2018. The goods in the present case were seized on 11.02.2018 that is only for the reason they were not accompanied with the E-way bill. Since the requirement of the E-way bill was not applicable for the petitioner during the above period, the seizure itself is bad in law. Accordingly, the impugned seizure order dated 11.02.2018 passed under Section 129(1) of U.P. GST (Annexure 2 to the writ petition) is hereby quashed and all consequential proceedings stands dropped.

The writ petition is allowed.

Order Date :- 26.9.2022

Shekhar