



2025:AHC:165570

**Reserved On:09.09.2025**

**Delivered On:17.09.2025**

**HIGH COURT OF JUDICATURE AT ALLAHABAD**

**WRIT TAX No. - 1016 of 2022**

M/S Vrs Foods Ltd

.....Petitioners(s)

**Versus**

Additional  
Commissioner Grade-2  
And 2 Others

.....Respondents(s)

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Counsel for Petitioners(s)	: Suyash Agarwal
Counsel for Respondent(s)	: C.S.C.

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**WITH**

**WRIT TAX No. - 1017 of 2022**

M/S Vrs Foods Ltd

.....Petitioners(s)

**Versus**

Additional  
Commissioner Grade-2  
And 2 Others

.....Respondents(s)

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Counsel for Petitioners(s)	: Suyash Agarwal
Counsel for Respondent(s)	: C.S.C.

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**Court No. - 7**

**HON'BLE PIYUSH AGRAWAL, J.**

1. Heard Shri Suyash Agarwal, learned counsel for the petitioner and Shri Ravi Shankar Pandey, learned ACSC for the State – respondents.

2. Since learned counsel for the parties submit that the issues involved in these writ petitions are similar, therefore, the same are being decided by the common order. With the consent of the parties, Writ Tax No. 1016 of 2022 is taken as a leading case for deciding the controversy involved in these writ petitions.

**Writ Tax No. 1016 of 2022**

3. The instant writ petition has been filed against the impugned order dated 28.04.2022 passed by the Additional Commissioner, Grade – 2 (Appeals) IV, Ghaziabad as well as the impugned order dated 08.03.2022 passed by the Assistant Commissioner, Commercial Tax, Mobile Squad Unit – VII, Ghaziabad under section 129(3) of the UP GST Act.
4. Learned counsel for the petitioner submits that the petitioner has sold battery scrap to one M/s Shiva Traders, Ghaziabad. He further submits that the truck in question was sent to Balaji Dharmkanta for weighment, for which Gate Pass No. 3000070592 dated 25.02.2022 was issued by the petitioner, but the truck driver without taking the same, went for weighment and on its return, the truck was intercepted and detention order was passed on 28.02.2022 and a show cause notice was issued on the ground that no documents, whatsoever, were accompanying the goods. The petitioner submitted its reply to the show cause notice. Not being satisfied with the same, the impugned order dated 08.03.2022 was passed under section 129(3) of the UPGST Act, against which the petitioner preferred an appeal, but the same has been partly allowed vide impugned order dated 28.04.2022 by reducing the penalty and fixing the same at Rs. 1,43,100/-.
5. Learned counsel for the petitioner further submits that the goods in question were sent for weighment and as per rule 138 (14)(n) of the GST Rules, no documents are required if the goods are being sent for weighment within 20 kms. from the place of business. He

further submits that after release of the goods, the consignee has accepted the goods and made payment through banking channel and therefore, levy of penalty is uncalled for. He further submits that there is no intention to evade payment of tax, for which penalty of such huge amount can be imposed.

6. Per contra, learned ACSC supports the impugned orders and submits that at the time of interception and seizure, no document, whatsoever, was produced. The document filed at a later stage is a clear-cut contravention of the provisions and the Rules that no documents, whatsoever, were accompanying the goods at the time of seizure or detention. He further submits that it is not the case of the petitioner that the goods in question were not liable for tax. Once the goods are liable to tax, even not accompanying the requisite document as prescribed under the Act, the action taken against the petitioner could not be said to be arbitrary, but in accordance with law.
7. After hearing learned counsel for the parties, the Court has perused the records.
8. It is not in dispute that at the time of interception of goods, no document, whatsoever, was available. Only after passing of the seizure order, documents were produced. The stand taken by the petitioner was that the goods sent for weighment within 20 kms. therefore, no e-way bill or documents were required, cannot be accepted. Delivery challan was required to be accompanied the goods, but the same was produce after seizure of the goods.
9. The finding of fact has been recorded that at the time of interception and seizure, no document was adduced as prescribed under the GST Act and in absence of any prescribed document available at the time of detention/seizure, the action taken against the petitioner cannot be said to be illegal.

- 10.** If the argument of the petitioner is accepted that for sending the goods for weighment, no specified documents are required to be accompanied with the goods during transit, then it will provide a handle to produce the documents at a later stage of interception/seizure and to take shelter that the goods were sent for weighment, which in turn will frustrate the very purpose of section 129, read with Rules 138, of the Act.
- 11.** In view of the aforesaid facts & circumstances of the case, no interference is called for in the impugned orders.
- 12.** The writ petitions lack merit and the same are hereby dismissed.

**(Piyush Agrawal,J.)**

**September 17, 2025**

*Amit Mishra*