

**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD****R/SPECIAL CIVIL APPLICATION NO. 4904 of 2022**

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ROYAL IMPEX  
Versus  
STATE OF GUJARAT

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Appearance:

UCHIT N SHETH(7336) for the Petitioner(s) No. 1  
for the Respondent(s) No. 2

MR UTKARSH SHARMA, AGP for the Respondent(s) No. 1

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**CORAM:HONOURABLE MR. JUSTICE J.B.PARDIWALA**  
and  
**HONOURABLE MS. JUSTICE NISHA M. THAKORE**

**Date : 09/03/2022**

**ORAL ORDER**

**(PER : HONOURABLE MR. JUSTICE J.B.PARDIWALA)**

1. Rule returnable forthwith. Mr. Utkarsh Sharma, the learned AGP waives service of notice for and on behalf of the respondents.
2. By this writ-application under Article 226 of the Constitution of India, the writ-applicant has prayed for the following reliefs:

*“15(A) Be pleased to issue a writ of mandamus or writ in the nature of mandamus or any other appropriate writ or order quashing and setting aside impugned confiscation notice in Form GST MOV 10 (annexed at Annexure A) and the goods and conveyance under detention may please be ordered to be forthwith released;*

*(B) In the alternative, Be pleased to issue a writ of mandamus or writ in the nature of mandamus directing the 2<sup>nd</sup> respondent authority to forthwith provisionally release the goods and conveyance under Section 67(6) of the GST Acts;*

*(C) Pending notice, admission and final hearing of this petition, be pleased to forthwith provisionally release the goods and conveyance under Section 67(6) of the GST Acts;*

*(D) Ex-parte ad-interim relief in terms of prayer C may kindly be granted;*

*(E) Such further relief(s) as deemed fit in the facts and circumstances of the case may kindly be granted in the interest of justice for which act of kindness your petitioner shall forever pray.”*

3. The facts giving rise to this writ-application may be summarized as under:-

3.1 The writ-applicant is a Proprietary Concern having its place of business at Thane, State of Maharashtra.

3.2 The writ-applicant is a registered taxable person under the Central/Maharashtra Goods and Services Tax Act, 2017 [for short '*The Act, 2017*'].

3.3 It is the case of the writ-applicant that it has been supplying goods to various parties in the State of Gujarat.

4. In the case on hand, the writ-applicant dispatched goods from Thane to be received by three individual parties within the State of Gujarat. The goods are in the nature of Brass Scrap. While the goods were in transit, the conveyance was seized and detained. The matter as on date is at the stage of GST MOV-10. The inquiry is in progress.

5. Mr. Uchit Sheth, the learned counsel appearing for the writ-applicant would submit that his client is ready and willing to deposit an amount of *Rs.17,66,620/- [Rupees Seventeen Lakh Sixty Six Thousand Six Hundred Twenty Only]* towards tax and penalty

and upon deposit of the same, this Court may order the release of the goods and conveyance.

6. We have also heard Mr. Utkarsh Sharma, the learned AGP appearing for the State respondents.

7. Mr. Sharma would submit that if the writ-applicant is ready and willing to deposit the amount as aforesaid, the goods and the conveyance may be released leaving it open to the respondents to continue with the inquiry at the stage of GST MOV-10.

8. We dispose of this writ-application with a direction to the respondent no.2 to release the goods and the conveyance on the condition that the writ-applicant shall deposit the amount of **Rs.17,66,620/- [Rupees Seventeen Lakh Sixty Six Thousand Six Hundred Twenty Only]**. Once such amount is deposited, the respondent no.2 shall release the goods and the conveyance forthwith. We clarify that we have even otherwise not gone into the merits of the case. We leave it open to the Department to continue with the inquiry at the stage of GST MOV-10.

9. The writ-application stands disposed of accordingly. Rule is made absolute to the aforesaid extent.

Direct service is permitted.

**(J. B. PARDIWALA, J)**

**(NISHA M. THAKORE,J)**

A. B. VAGHELA