

**HIGH COURT OF JAMMU & KASHMIR AND LADAKH  
AT JAMMU**

Sr. No. 21

WP(C) No. 2402/2021  
CM No. 8377/2021

Sardari Lal .....Appellant(s)/Petitioner(s)

Through: Mr. J.S. Beoli, Advocate.

**Vs**

UT of J&amp;K and ors. .... Respondent(s)

Through: Mr. Ravinder Gupta, AAG

**Coram: HON'BLE MR. JUSTICE DHIRAJ SINGH THAKUR, JUDGE  
HON'BLE MR. JUSTICE RAHUL BHARTI, JUDGE****ORDER**21.05.2022**(OPEN COURT)**  
**PER:THAKUR-J**

The petitioner-Sardari Lal is the owner and driver of the vehicle, which was seized by the respondent-authorities. The vehicle had been seized on 5.3.2019. A prayer has been made for release of the said vehicle stating that the petitioner is suffering losses and is unable to make his both ends meet.

Counsel for the petitioner, however, states that the vehicle has been confiscated, however, the order of confiscation has not been specifically served upon the petitioner. It was submitted that the vehicle could also be released in case the fine on the vehicle is paid by the petitioner in terms of the provisions of Section 130 of the Central Goods and Services Tax (for short, 'CGST').

It is further submitted that the authority, which has ordered the imposition of fine is also the authority, which would release the vehicle upon payment of fine on the vehicle.

We have absolutely no reason to oppose any such move by the petitioner if the provisions of law permit release of the vehicle before or after its confiscation by payment of an appropriate fine which has been determined

or may be determined and imposed upon the vehicle in question. In case, any such application is filed, the appropriate authority would consider the same strictly in accordance with the provisions of Section 130 of the CGST within a period of two weeks' from today. This would be without prejudice to the right of the petitioner to challenge the order of confiscation of the vehicle in question.

Disposed of as above along with connected application(s).

**(Rahul Bharti)**  
**Judge**

**(Dhiraj Singh Thakur)**  
**Judge**

**Jammu**  
21.05.2022  
Naresh

