

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 20379 of 2022**

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ANILBHAI NAGJIBHAI VALA

Versus

STATE OF GUJARAT

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Appearance:

HIREN J TRIVEDI(8808) for the Petitioner(s) No. 1

NOTICE SERVED for the Respondent(s) No. 1,2

MS. POOJA ASHAR AGP FOR Respondent no.1

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CORAM: HONOURABLE MS. JUSTICE SONIA GOKANI

and

HONOURABLE MRS. JUSTICE MAUNA M. BHATT**Date : 02/12/2022****ORAL ORDER****(PER : HONOURABLE MRS. JUSTICE MAUNA M. BHATT)**

Draft amendment is granted. Amendment to be carried out within a period of one week.

1. Heard Mr. H.J Trivedi, learned advocate for the petitioner and Ms Pooja Ashar, learned Assistant Government Pleader for the respondent State.

2. Notice in this case has been issued vide order dated 19.10.2022. For the purpose of admission and /or grant of interim relief, the principal prayer of the petitioner is to set aside the notice dated 10.9.2022 in Form GST MOV - 10 and order dated 10.9.2022 in Form GST MOV -06,

whereby the goods and conveyance of the petitioner came to be confiscated and detained. The petitioner has prayed to stay the effect and implementation of the order dated 10.9.2022, in form GST MOV 11 under Section 130 of the Central Goods and Service Tax Rules, 2017. The question involved in this petition is about the interpretation, and the inter se application of Section 129 and 130 of the Central Goods and Service Tax Act 2017 and the powers exercisable under the provisions of the said Act, and the SCA No.8353 of 2012 involving same point has been admitted by this court.

3. It is further pointed out by learned advocate Mr. Trivedi that identical issue is also involved in Special Civil Application No. 11235 of 2022, wherein co-ordinate Bench of this Court has granted interim relief with certain conditions.

3. Mr. Trivedi further submitted that the conditions specified to be fulfilled for grant of interim relief in SCA 11235 of 2022, has been fulfilled in this case. The petitioner has paid Rs.6,09,240/- towards 200% of tax, leviable pursuant to Section 129 of the Act and has also paid penalty of Rs 3,04,620/- in lieu of confiscation of vehicle. The petitioner has also furnished a bond of Rs 16,92,330/- towards value of goods and therefore all the conditions as directed in the order of SCA No11235 of

2022 are fulfilled.

4. In view of conditions being fulfilled by the petitioner, we direct respondent no.2 to release the goods and conveyance forthwith upon receipt of order of this Court.

6. To be heard with Special Civil Application No. 11235 of 2022.

7. S.O to 15.12.2022.

(SONIA GOKANI, J)

MARY VADAKKAN

(MAUNA M. BHATT,J)