

CGST/Uttar Pradesh GST : Where Competent Authority had seized goods of assessee under transport and also imposed penalty upon him and thereupon assessee filed writ petition, assessee was advised to take recourse to remedy of filing appeal available under U.P. GST Act

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[2018] 94 taxmann.com 316 (Allahabad)

HIGH COURT OF ALLAHABAD

Bharat Iron Store

v.

Union of India*

BHARATI SAPRU AND NEERAJ TIWARI, JJ.

WRIT TAX NO. 28 OF 2018

JANUARY 12, 2018

Section [68](#), read with section [107](#), of the Central Goods and Services Tax Act, 2017/Section [68](#) , read with section [107](#), of the Uttar Pradesh Goods and Services Tax Act, 2017 - Search, seizure, etc. - Goods in movement, inspection of (NR) - Competent Authority had seized goods of assessee under transport on plea that E-way bill was not accompanied with goods and also imposed penalty - Assessee filed writ petition praying to quash seizure order - Whether since assessee had equally efficacious remedy of filing an appeal under section 107, he was advised to take recourse to statutory remedy available under law - Held, yes [Para 3] [In favour of revenue]

J.P. Pandey and Vaneep Nath *for the petitioner.*

ORDER

- 1.** We have heard Shri J.P. Pandey, learned counsel for the petitioner and Shri C.B. Tripathi, learned Standing Counsel for the respondent.
- 2.** The petitioner has sought a writ of certiorari to quash the seizure order dated 03.01.2018 passed by the respondent nos.3 and 4. From the record it appears that the E-Way Bill, which has been appended to the petition, it is clear that the E-Way Bill itself was downloaded on 07.01.2017 i.e. four days after the seizure has been made. The penalty order has also been passed on 11.01.2018.
- 3.** In these circumstances, the petitioner has equally efficacious remedy of filing an appeal against the penalty order under Section 107 of the U.P. GST Act, 2017. It is left open to the petitioner to take recourse to the statutory remedy available to him under the law. We are not inclined to entertain this petition at this stage.

The writ petition is accordingly dismissed.

S.K. Jain

*****In favour of revenue.