

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY ,THE 11TH DAY OF FEBRUARY 2019 / 22ND MAGHA, 1940

WP(C).No. 3957 of 2019

PETITIONER:

STOVE KRAFT PVT LIMITED  
MADAVANA, KUMBALAM, KOCHI, REPRESENTED BY ITS  
AUTHORISED SIGNATORY SRI. M.D.SREEKUMAR.

BY ADVS.  
SRI.AJI V.DEV  
SMT.O.A.NURIYA  
SRI.ALAN PRIYADARSHI DEV  
SRI.M.G.SHAJI

RESPONDENTS:

- 1 THE ASSISTANT STATE TAX OFFICER,  
SURVEILLANCE SQUAD-1, S.G.S.T. DEPARTMENT, WAYANAD AT  
MUTHANGA-673 592.
- 2 THE COMMISSIONER OF STATE TAX  
S.G.S.T. DEPARTMENT, TAX TOWER, KILLIPPALAM, KARAMANA  
P.O., THIRUVANANTHAPURAM-695002.

MM JASMINE GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
11.02.2019, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

**JUDGMENT**

Petitioner is a dealer. The goods and vehicle have been detained; in the e-way bill generated, petitioner has shown three invoices. Noting that separate e-way bill will have to be generated to each of the invoices, goods have been detained. It is to be noted that, it is not a case where e-way bill does not mention all the invoices. There may be practical difficulty for the Department in tracking the invoices, when multiple number of invoices mentioned in the e-way bill generated. Anyhow, I am of the view that goods and vehicle shall be released to the petitioner on executing a bond. Though the learned Government Pleader submits that the petitioner's case will be considered by the respondent by tomorrow. Taking note of the nature of the issue, I am of the view that the goods along with vehicle shall be released to the petitioner on executing simple bond.

The writ petition is disposed of.

H/O

Sd/-

**A. MUHAMED MUSTAQUE**

SVP

**JUDGE**

**APPENDIX**

**PETITIONER'S/S EXHIBITS:**

- EXHIBIT P1                   A TRUE COPY OF THE INVOICE NUMBERED  
1808039182 DATED 5.2.2019.
- EXHIBIT P1 A                A TRUE COPY OF THE INVOICE NUMBERED  
1808039175 DATED 5.2.2019.
- EXHIBIT P1 B                A TRUE COPY OF THE INVOICE NUMBERED  
1808039174 DATED 5.2.2019.
- EXHIBIT P2                   A TRUE COPY OF THE E-WAY BILL  
NO.101102420801 DATED 5.2.2019.
- EXHIBIT P3                   A TRUE COPY OF THE NOTICE ISSUED BY THE  
IST RESPONDENT IN GST MOV-01 DATED  
6.2.2019.
- EXHIBIT P3 A                A TRUE COPY OF THE NOTICE ISSUED BY THE  
IST RESPONDENT IN GST MOV-04 DATED  
7.2.2019.
- EXHIBIT P3 B                A TRUE COPY OF THE NOTICE ISSUED BY THE  
IST RESPONDENT IN GST MOV-06 DATED  
7.2.2019.
- EXHIBIT P3 C                A TRUE COPY OF THE NOTICE ISSUED BY THE  
IST RESPONDENT IN GST MOV-07 DATED  
7.2.2019.