

GST : SLP dismissed against impugned order of High Court that where assessee sought release of goods seized during transport from Delhi to Siliguri, however, there were sufficient reasons with Assistant Commissioner to pass order of seizure and reasons had been given in seizure order, said order could not have been interfered with

■ ■ ■

[2018] 93 taxmann.com 341 (SC)

SUPREME COURT OF INDIA

Vardh Paper Products (P.) Ltd.

v.

Commissioner of Commercial Tax/GST*

**A. M. KHANWILKAR AND NAVIN SINHA, JJ.
SPECIAL CIVIL APPEAL NO. 13483 OF 2018†
MAY 21, 2018**

Section 129 of the Central Goods and Services Tax Act, 2017, read with Section 129 of the Uttar Pradesh Goods and Services Tax Act, 2017 - Search and seizure - Detention, seizure and release of goods and conveyances in transit (Release of goods) - High Court by impugned order held that where assessee sought release of goods seized during transport from Delhi to Siliguri, however, there were sufficient reasons with Assistant Commissioner to pass order of seizure and reasons had been given in seizure order, hence, said order could not have been interfered with - Whether SLP against said impugned order was to be dismissed - Held, yes [Para 2][In favour of revenue]

CASE REVIEW

Vardh Paper Products (P.) Ltd. v. Commissioner of Commercial Taxes Case [2018] 93 taxmann.com 340 (All.) - SLP Dismissed.

Gaurav Bhatia, Brijesh Jauhari, Dr. Brij Bhushan K. Jauhari, Ms. Purnima, Harsh Mahan, Advs. and Deepak Anand, AOR for the Petitioner.

ORDER

- 1. We are not inclined to interfere with the impugned order passed by the High Court of Judicature at Allahabad, Lucknow Bench, Lucknow.**
- 2. The special leave petition is dismissed.**
- 3. However, it will be open to the petitioner to assail the final order passed in the proceedings under Section 130 of the Uttar Pradesh Goods and Service Tax Act, 2017, which will be decided on its own merits in accordance with law.**

■ ■

*In favour of revenue.

†Arising out of order of High Court of Allahabad in *Vardh Paper Products (P.) Ltd. v. Commissioner*

