

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE P.B.SURESH KUMAR

WEDNESDAY, THE 14TH DAY OF MARCH 2018 / 23RD PHALGUNA, 1939

WP(C).No. 8657 of 2018

PETITIONER(S)

M/S. VAJRA RUBBER PRODUCTS (P) LTD.,  
12/371A, PYNGODE, KONATHUKUNNU, VIA.IRINJALAKUDA,  
THRISSUR DISTRICT, REPRESENTED BY G.SABARINATH, EXECUTIVE  
DIRECTOR.

BY ADVS.SRI.HARISANKAR V. MENON  
SMT.MEERA V.MENON  
SMT.K.KRISHNA

RESPONDENT(S):

1. THE COMMERCIAL TAX OFFICER, IRINJALAKUDA  
680 121.(\*)
2. ASST. STATE TAX OFFICER,  
SQUAD NO. I, DEPARTMENT OF STATE GST, MATTANCHERRY AT  
ALUVA - 683 101.

(\* )1ST RESPONDENT SUBSTITUTED AS PER ORDER DT. 14.3.2018 in I.A.5014/18:

1. SUPERINTENDENT OF CENTRAL TAX & CENTRAL EXCISE,  
IRINJALAKKUDA RANGE, MURALI NAGAR, IRINJALAKUDA - 680 121.

R1 BY ADV. SREELAL N. WARRIER, SC, CENTRAL BOARD OF EXCISE & CUSTOMS  
R2 BY SR. GOVERNMENT PLEADER SRI.V.K.SHAMSUDHEEN.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 14-03-2018,  
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 8657 of 2018 (F)

APPENDIX

PETITIONER(S) ' EXHIBITS

- EXHIBIT P1 COPY OF PURCHASE ORDER NO. KEC/P/F/SONARPAYAL  
1022/162100 OF KELTRON, AROOR.
- EXHIBIT P2 COPY OF E-MAIL RECEIVED FROM M/S.KELTRON,  
THIRUVANANTHAPURAM.
- EXHIBIT P3 COPY OF LETTER THROUGH E-MAIL ISSUED BY M/S  
KELTRON TRIVANDRUM.
- EXHIBIT P4 COPY OF MAIL ISSUED BY THE PETITIONER TO  
M/S.KELTRON CONTROLS, AROOR.
- EXHIBIT P5 COPY OF QUOTATION ISSUED BY M/S.KELTRON  
CONTROLS, AROOR.
- EXHIBIT P6 COPY OF DECLARATION OF THE PETITIONER.
- EXHIBIT P7 COPY OF DETENTION NOTICE ISSUED BY THE 2ND  
RESPONDENT.
- EXHIBIT P7(A) COPY OF ORDER ISSUED BY THE 2ND RESPONDENT.

(true copy)

Sd/- P.S. to Judge

**P.B.SURESH KUMAR, J.**

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**W.P.(C) No.8657 of 2018**  
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**Dated 14<sup>th</sup> March, 2018.**

**J U D G M E N T**

Petitioner seeks release of the goods detained by the second respondent under Section 129 of the Central Goods and Services Tax Act as also the Kerala State Goods and Services Tax Act.

2. It is seen that an identical matter has been disposed of by a Division Bench of this Court in W.A.No.1802 of 2017, directing expeditious completion of the adjudication of the matter and permitting release of the goods detained pending adjudication, in terms of Rule 140(1) of the Kerala Goods and Services Tax Rules, 2017.

In the light of the decision of the Division Bench in W.A.No.1802 of 2017, the writ petition is disposed of directing the competent authority to complete the

adjudication provided for under Section 129 of the statutes referred to above, within a week from the date of production of a copy of the judgment. It is also directed that if the petitioner complies with Rule 140(1) of the Kerala Goods and Services Tax Rules, 2017, the goods detained shall be released to them forthwith.

**Sd/-**

**P.B.SURESH KUMAR, JUDGE.**