M/S Gupta Traders v. State Of U.P. And 2 Others

WRIT TAX No. 1026 of 2022 | 2024-01-30 | Allahabad High Court

Official court-text rendition | Finin2min Judgment Intelligence

Neutral Citation No. - 2024:AHC:15188

Case :- WRIT TAX No. - 1026 of 2022

Petitioner :- M/S Gupta Traders Respondent :- State Of U.P. And 2 Others Counsel for Petitioner :- Rakesh Kumar Garg,Yash Garg Counsel for Respondent :- C.S.C.

(Judgement dictated in Open Court)

1. Heard counsel appearing on behalf of the petitioner and

Sri Ravi Shanker Pandey, learned Additional Chief Standing

2. This is an application under Article 226 of the Constitution

of India, wherein the writ petitioner is aggrieved by the

penalty order dated January 14, 2022 passed by respondent

no.2 and order passed in Appeal dated May 23, 2022 by

respondent no.3, under Section 129 (1)(b) of Uttar Pradesh

Goods and Services Tax Act, 2017.

3. Upon perusal of the records it is clear that the only ground

taken was that the petitioner was not a registered dealer.

Apart from this ground, there was no other ground and the

goods were accompanied by relevant documents and also

matched the description as per invoice.

4. Mr. Pandey, counsel appearing on behalf of the

respondents, upon direction from this Court, has taken

instructions with regard to the registration of the petitioner on

the day of detention. He has fairly submitted on the date

when the detention took place, the petitioner was registered

5. In the light of the above, it is clear that the ground taken

for detention was illegal and would not sustain in law.

6. Accordingly the impugned orders dated January 14, 2022

and May 23, 2022 are quashed and set aside.

Consequential reliefs to follow. Department is directed to

release the vehicle and the goods of the petitioner within

seven days from date and any amount that have been

deposited be refunded within the same time as mentioned

7. With the above directions, the writ petition is disposed of.

Order Date :- 30.1.2024 Dev/-