IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

235 **CWP-3649-2022 (O&M)**

Date of decision:- 02.02.2023

M/s CTS Trans Solutions

.... Petitioner

VS.

State of Haryana and others

...Respondents

CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA

Present: Mr. Pankaj Maini, Advocate for the petitioner.

Ms. Shubhra Singh, Addl. A.G. Haryana.

<u>Ritu Bahri, J. (Oral)</u>

In the present case, the vehicle which was carrying the goods was of the petitioner company i.e. M/s CTS Trans Solutions, which were intercepted on 18.09.2021 and proceedings were initiated under Section 130(2) CGST and Haryana General Sales Tax Act, 2017.

As per the reply filed by the respondents, when the vehicle was checked on 18.09.2021, the Driver-cum-Incharge of the goods Sh. Abhi Ram Kumar produced the documents and those documents were found to be defective and to inquire about the verification of these documents, the respondent has issued an order for physical verification/inspection of the conveyance, goods and documents. After conducting the physical verification and inspection of the goods in vehicle bearing No.HR 38W 3563, on 22.09.2021, in the presence of Mr. Mukesh Sharma, Manager of the petitioner firm, some discrepancies were found in the goods and the conveyance and goods were detained. Thereafter, in response to the notice 23.09.2021, in FORM GST MOV-07, Sh. Sumit Saini, Advocate along with Sh. Umrao Singh, Advocate appeared on behalf of the petitioner firm and submitted their objections. On a specific query put to counsel for the respondent, she replied that goods were released to the owner of the goods.

Since vehicle belongs to the petitioner company is now seeking release of this vehicle and the goods can be offloaded by the department as it does not belong to the petitioner and these goods were not part of any valid invoice.

The prayer of the petitioner seems genuine. As per the letter dated 19.03.2022, Annexure P-10, the petitioner has been informed by AETO, Faridabad (South) to pay Rs.2,45,044/- as provisional charges for release of his vehicle.

In the present case, since the petitioner is not the owner of the goods and department has already released the valid goods with proper documents, the vehicle of the petitioner be released after accepting bank guarantee and the department can proceed with the proceedings initiated vide Annexures P-3 and P-4, in accordance with law.

Petitioner can take all his pleas by informing the department with respect to the invoices, registration certificate under GST Act, 2017.

It is further clarified that the goods which are in the vehicle can be offloaded by the department as the petitioner is not the owner of the goods.

Disposed of.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

02.02.2023
pooja saini

Whether speaking/reasoned *:* Yes/No
Whether reportable ***:*** **Yes/No**