APHC010199092026

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI **[3529]**
(Special Original Jurisdiction)

WEDNESDAY, THE FIFTEENTH DAY OF APRIL
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 10030/2026

Between:

Slv Elite Spaces Llp and Others **...PETITIONER(S)**

AND

The State Of Ap and Others **...RESPONDENT(S)**

Counsel for the Petitioner(S):

1. B.ABHAY SIDDHANTH MOOTHA

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

The Court made the following Order:

The 1st petitioner is the consignor of TMT steel bars from Visakhapatnam to Vijayawada. The 2nd petitioner is the owner of the vehicle in which these TMT bars were being sent. It appears that one of the consignments had commenced from Vizianagaram. The consignment commenced its journey from its starting point on 11.04.2026. This consignment was to reach Vijayawada.

2. The 1st petitioner, had handed over the invoices as well as the e-way bill generated on 10.04.2026 to the 2nd petitioner. The vehicle of the 2nd petitioner reached Vijayawada on 13.04.2026. The 4th respondent, inspected

the said vehicle on 14.04.2026 and initiated proceedings under Section 129 of the Goods & Services Tax Act, 2017 on the ground that the e-way bill accompanying the goods, had expired at midnight on 13.04.2026 and as such, there was a violation of the requirement of the Rule-138(A) of the Goods & Services Tax Rules, 2017 [for short "the GST Rules"].

3. The petitioners have approached this Court, being aggrieved by the order of detention passed by the 4th respondent on 14.04.2026. A perusal of this order shows that the goods were being detained on the ground that the e-way bill had expired on 13.04.2026 at 11.59 pm and as such, the goods were liable to be detained.

4. The goods were consigned to an address in Suryaraopet, Vijayawada and the vehicle was parked, at the time of inspection, at Bhavanipuram. It is stated that the vehicle had broken down and could not deliver its consignment to the address mentioned in the e-way bill.

5. Without going into the question of whether the vehicle had broken down or was otherwise roadworthy, it may be noticed that the vehicle had arrived in Vijayawada and no other discrepancy was found by the 4th respondent, for the purposes of detaining the goods or the vehicle. The approach of the 4th respondent, is extremely hyper technical in view of the fact that the distance between the ultimate destination and the place where the vehicle was inspected would not be more than a few kilometers.

6. The purpose of requiring the consignments to be accompanied by the documents, mentioned in the Rule-138(A) of the GST Rules, is to ensure

that there is no evasion of tax and to ensure that the movement of goods is regulated in such a manner that the dealers would not be able to evade tax. In the present case, there is no dispute that the consignment had reached Vijayawada and was a few kilometers away from its destination when the e-way bill had expired. In such circumstances, this Court does not find any valid reason for the 4th respondent to detain the goods or the vehicle of the petitioners 1 & 2.

7. The aforesaid observations are a prima facie view of the facts. In that view of the matter, this Court is of the opinion that a *Prima facie* case is made out for release of the vehicle and the goods of the petitioners.

8. Accordingly, there shall be an interim direction to the 4th respondent to release the vehicle and the goods of the petitioners.

9. The 4th respondent to file a counter affidavit to explain as to how there is a violation of the Rule-138(A) of the GST Rules.

10. Post on 29.04.2026, for counter.

R. RAGHUNANDAN RAO, J

T.C.D. SEKHAR, J

Date: 15.04.2026

BSM