IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
(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 OF 2026

Between:

1. M/s. SLV Elite Spaces LLP, Rep., by its Partner Ganesh Kumar M, Office at D.No.29-13-47, Flat No.201, Iswarya Enclave, Kaleswara Rao Road, Surya Rao Pet, Vijayawada-520002.
2. M.Rama Devi, W/o.SambaSiva Rao, Aged about 45 years, Occ Business, R/o.D.No.13, 4th Main Road, NT Pet, Bangalore, Karnataka 560002

Petitioners

AND

1. The State of Andhra Pradesh, rep., by its Principal Secretary, Commercial (State) Tax Department, Secretariat Buildings, Velagapudi, Amaravati. 522238
2. The Chief Commissioner of State Tax, The State of Andhra Pradesh Having office at Door No.12-468-4,Adjacent To NH-16,Service Road, Kunchanapally,Guntur District Andhra Pradesh. 522501
3. The Commissioner of State Taxes, The State of Andhra Pradesh Having office at Door No.12-468-4,Adjacent To NH-16,Service Road, Kunchanapally,Guntur District Andhra Pradesh. 522501
4. The Deputy Assistant Commissioner (State Tax), Bhavanipuram Circle., Vijayawada. 520012

Respondents

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate Writ, Order or direction more particularly one in the nature of Writ of Mandamus declaring the action of the respondent No.4 herein in passing the Order of detention under Section 129 of the Central Goods and Services Tax Act, 2017 in Form GST MOV-06, dated 14.04.2026 detaining the vehicle bearing registration No.KA01AF3027 carrying TMT Bars belonging to me and the consequential order of physical verification in GST MOV-02 in, dated 14.04.2026, stating that the driver failed to produce E-way Bill and only produced the Tax Invoices, eventhough the same is eway bill can be dispensed with if there is a valid tax invoice as is provided under Rule 138 of the Central Goods and Service Tax Rules, 2017 and A.P.Goods and Service Tax Rules, 2017 as arbitrary, illegal, colourable exercise of power and contrary to Rule 138 of the Central Goods_ and Service Tax Rules, 2017 and A.P. Goods apart from being violative of the Fundamental and Constitutional Rights guaranteed to me under Articles 14, 19, 21 and 300-A of the Constitution of India and consequently direct the respondent No.4 to release the vehicle bearing registration No.KA01AF3027 along with the goods in the said vehcile by setting aside the Order of detention under Section 129 of the Central Goods and Services Tax Act, 2017 in Form GST MOV-06 , dated 14.04.2026 on behalf of the respondents No.2 and consequential order of physical verification in GST MOV-02, dated 14.04.2026.

IA NO: 2 OF 2026

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to suspend the operation of the Order of detention under Section 129 of the Central Goods and Services Tax Act, 2017 in Form GST MOV-06, dated 14.04.2026 issued by the respondent No.4 on behalf of the respondents No.2 and consequently release the vehicle bearing registration No.KA01AF3027 along with the metal scrap, Pending disposal of WP 10030 of 2026, on the file of the High Court.

IA NO: 1 OF 2026

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay all further proceedings in pursuance of the Order of detention under Section 129 of the Central Goods and Services Tax Act, 2017 in Form GST MOV-06, dated 14.04.2026 on behalf of the respondents No.2 and consequential order of physical verification in GST MOV-02, dated 14.04.2026, Pending disposal of WP 10030 of 2026, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and upon hearing the arguments of Sri B.Abhay Siddhanth Mootha Advocate for the Petitioners, GP For Commercial Tax for the Respondents No.1 to 4 and 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 eway 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."

SD/- N.NAGAMMA
ASSISTANT REGISTRAR

//TRUE COPY//

NB
SECTION OFFICER

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To,

1. The Principal Secretary, Commercial (State) Tax Department, Secretariat Buildings, Velagapudi, Amaravati. 522238 (By Special Messenger)
2. The Chief Commissioner of State Tax, The State of Andhra Pradesh Having office at Door No.12-468-4,Adjacent To NH-16,Service Road, Kunchanapally,Guntur District Andhra Pradesh. 522501
3. The Commissioner of State Taxes, The State of Andhra Pradesh Having office at Door No.12-468-4,Adjacent To NH-16,Service Road, Kunchanapally,Guntur District Andhra Pradesh. 522501
4. The Deputy Assistant Commissioner (State Tax), Bhavanipuram Circle., Vijayawada. 520012 (Addressee Nos.2 to 4 By RPAD)
5. One CC to Sri B. Abhay Siddhanth Mootha Advocate [OPUC]
6. Two CCs to GP FOR COMMERCIAL TAX, High Court of A.P. [OUT]
7. Two spare copies

HIGH COURT

RRR,J

&

TCDS,J

DATED:15/04/2026

POST ON 29.04.2026 FOR COUNTER

ORDER

WP.No.10030 of 2026

INTERIM DIRECTION