

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 16211/2022

M/s Rajeev Traders

-----Petitioner

Versus

Appellate Authority

-----Respondent

For Petitioner(s) : Mr. Prashant Daga on behalf of
Mr. Prerit Goyal

HON'BLE THE CHIEF JUSTICE MR. PANKAJ MITHAL
HON'BLE MRS. JUSTICE SHUBHA MEHTA

Order

18/01/2023

Heard learned counsel for the petitioner.

The petitioner has preferred this writ petition so as to challenge the basic order dated 25.05.2021 (Annexure-2) passed by the Adjudicating Authority and the order dated 27.07.2022 (Annexure-1) passed by the Appellate Authority.

The argument is that no order under Section 129 of the RGST/CGST Act could have been passed without recording any finding as to the intention to evade tax on part of the petitioner and that at the time of detention of the goods by the GST authorities, the petitioner has duly produced the invoice and the e-way bill and as such, there was no cause for any action under Section 129 of the Act. The respondents have manifestly erred in taking time of the interception of the vehicle/goods by the police for the production of the necessary documents.

Issue notice to the respondents by registered post, returnable within six weeks.

List for admission/final disposal immediately thereafter.

(SHUBHA MEHTA),J

(PANKAJ MITHAL),CJ

KAMLESH KUMAR/RAJAT/9