

Case 3: AMM Aquapure Systems v. Asstt. STO

Petitioner: S.Anil Kumar (Trivandrum) & Rahul A.

Respondent: Thushaara James; GP

FACTS:

The goods and conveyance carrying goods were detained on the ground that E-way bill is showing the incorrect vehicle number. The petitioner claims that, E-way bill with correct vehicle was not present at that time but it was produced before the authorities immediately thereafter.

HELD:

Taking note of the said submission, but finding that the detention of the goods was justified for non-compliance with the provisions of section 129 of the CGST/SGST Act, goods and vehicle was ordered to be released on furnishing of bank guarantee by petitioner in order to cover tax and penalty.

Case 4: Ankit Lokesh Gupta vs State Of Gujarat on 1 October, 2019

PETITIONER: ANKIT LOKESH GUPTA

RESPONDENT: STATE OF GUJRAT

FACTS:

The bank account of petitioner is attached by the officer u/s 83 of CGST Act, 2017 for which no copy has been issued to the petitioner. Later on the account was unfreeze after realizing the unauthorized order given by officer. Moreover, summon has also been issued u/s 70(1) of CGST Act, 2017.

HELD:

The proceedings have been initiated u/s 71(1) of CGST Act, 2017. Attachment of bank account is governed by section 83 of CGST Act, 2017, wherein attachment of property can be done only if sections 62,63,64,67,72 and 73 are invoked. In the given case provisional attachment of bank account is unauthorized. There is no question of benefit to be given to petitioner as bank account has already been released by order. Damages can be claimed from the officer.

MY TAKE: WELL DONE JUDGES!!!