



2025:AHC:194292

HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 885 of 2023

M/S Deepam Packaging And Food Private Ltd.

.....Petitioner(s)

Versus

Additional Commissioner Grade -2 And Another

.....Respondent(s)

Counsel for Petitioner(s)	:	Aditya Pandey
Counsel for Respondent(s)	:	C.S.C.

Court No. - 7

HON'BLE PIYUSH AGRAWAL, J.

1. Heard Sri Aditya Pandey, learned counsel for the petitioner and learned ACSC for the State respondent.

2. By means of the present writ petition the petitioner has assailed the order dated 4.2.2023 passed in form GST MOV-06 as well as the order dated 31.5.2023 passed by he respondent no.1 in appeal.

3. Learned counsel for the petitioner submits that the petitioner is engaged in the business of manufacturing and sale of packing materials as well as having GSTN. He further submits that in normal course of business the petitioner received order for supply of printed laminated paper roll and printed laminated pouches polyster from one M/s Aaditri Enterprises, Varanasi, which is also a registered dealer. He further submits that the said goods were loaded on Vehicle No. UP 78 FN 5456 and bilties were also issued. He further submits that for the aforesaid transaction the petitioner issued tax invoice and e-way bill which was valid upto 3.2.2023. He further submits that goods were on way journey from Kanpur to Varanasi and the same was intercepted on 4.2.2023 on the expiry of the e-way bill. At the time of interception all documents were produced and the statement of the driver was recorded in Form GST-MOV-01 wherein the driver of the vehicle has specifically stated that the goods were being transported from Kanpur to Varanasi. He further submits that goods in question were detained on the ground that transportation of the goods were made by reusing the same documents. He further submits that notice was issued to petitioner to which a reply

was filed clearly stating therein that the vehicle had developed break down and, therefore, after repairing was undertaken, the goods were being transported. He further submits that not being satisfied with the reply submitted by the petitioner, the order of seizure under section 129(3) of the CGST Act was passed against which an appeal was filed which has been dismissed without considering the material on record. He further submits that the allegation of reuse of the documents is without any basis and without making any enquiry from the purchasing dealer or from any toll plaza alleging that the vehicle has already crossed Handia Toll Plaza on 1.2.2023 at 21.23 P.M. but no evidence has been brought as to when the vehicle returned and started its rejourney. He further submits that in absence of such an enquiry no adverse inference can be drawn against the petitioner. In support of his submission he has relied upon the judgment of this Court in Writ Tax No. 503 of 2020 (**M/s Anandeshwar Traders vs. State of U.P. and others**) decided on 18.1.2021.

4 Per contra, learned ACSC supports the impugned order. He submits that the petitioner in the garb of the documents in question has reused the same has intention to evade payment of tax and had the goods not been seized the petitioner would have succeeded in its attempt in reuse of the forms-doucuments.

5. After hearing the learned counsel for the parties, the Court has perused the record. It is not in dispute that the goods in question were moving from Kanpur to Varanasi when the same was intercepted on the alleged ground of reuse of documents. It has been alleged that on 1.2.2023 at 21.22 P.M. the vehicle crossed the Handia Toll Plaza moving towards Varanasi and thereafter again on 3.2.2023 at 22.02 P.M. reused the same documents. Record shows that the authorities have neither made any enquiry as to whether as alleged that the vehicle crossed Handia Toll Plaza on 1.2.2023 and upon its return, from which direction it returned to Kanpur and reloaded the goods reusing the same documents nor any enquiry has been made from the purchasing dealer. This Court in **M/s Anandeshwar Traders** (supra) has held that in absence of such an enquiry to establish reuse of documents, seizure cannot be permitted and quashed the seizure order.

6. The case in hand is squarely covered by the said judgment.

7. In view of the facts and circumstances of the case the impugned orders cannot be sustained in the eyes of law which are hereby quashed. The writ petition is allowed.

8. Any amount deposited may be refunded to the petitioner in accordance with law.

(Piyush Agrawal,J.)

November 4, 2025

samz