

IN THE HIGH COURT OF ANDHRA PRADESH::AMARAVATI  
(Special Original Jurisdiction)

THURSDAY, THE ELEVENTH DAY OF JULY  
TWO THOUSAND AND TWENTY FOUR

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE HARINATH.N

WRIT PETITION NO: 14605 OF 2024

Between:

M/s. Sai Ram Lorry Transport, 3/1326/14, Bharathi Nagar, Sivagamipuram  
Colony, Sivakasi - 626189. State of Tamilnadu. Represented by its Manager  
Mr. J.S. Suriya Prakash

...Petitioner

AND

1. The Deputy Assistant Commissioner 1, Office of the Assistant  
Commissioner State Tax (GST) Circle - 1, Nellore, SPSR Nellore Dist,  
A.P.
2. The Joint Commissioner (ST), Nellore Division, Nellore, SPSR Nellore  
Dist, A.P.
3. The State of Andhra Pradesh, Rep. by its Principal Secretary, Revenue  
(CT) Department, A.P. Secretariat, Velagapudi, Amaravati, Guntur Dist,  
A.P.

...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 Writ of Mandamus or any other appropriate Writ or  
Order or direction declaring (1) the action of the 1st Respondent in issuing  
Detention of Conveyance vehicle No. TN30Y4315 and goods (fireworks) of  
266 cases, and 56 bundles covered by Tax Invoices, and E-waybills,  
except 11 bundles not covered by the documents, detention of the vehicle  
and the entire goods of consignment vide Form GST MOV-06 dated  
13.06.2024, is arbitrary, contrary to law, without jurisdiction, bias, frivolous,

against Section 129 and 130 of the APGST / CGST / IGST Acts 2017 and contrary to the Article 14, 21, 265 and 300A of the Constitution of India consequently set aside both detention order dated 13.06.2024. (2) To direct to release the goods covered by documents along with the Vehicle bearing No.TN30Y4315 forthwith in the interest of justice and equity. (3) To declare the action of the 1st Respondent, in issuing the Detention of Order dt.13.06.2024 in Form GST MOV-06 and proposing to confiscate the entire goods and goods vehicle instead of 11 bundles of fireworks is not justified vide Form GST CVT-10 dated 21.06.2024. (4) The action of the 1st Respondent, is not justified in not quantifying the rate of tax on the 11 bundles of fireworks on the goods in question and the levy of Penalty as contemplated under Section 129 of the APGST / CGST / IGST Acts, 2017. (5) Direct the 1st Respondent not to pass Confiscation Order in pursuance of Notice dated 21.06.2024

**IA NO: 1 OF 2024**

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 direct the 1st Respondent, to release the goods and goods vehicle vide NO.TN30Y4315 forthwith, as per Detention Order of the 1st Respondent dated 13.06.2024 in Form GST MOV-06 including Confiscation Notice dated 21.06.2024, as otherwise, the Petitioner will be put to severe loss and hardship.

**Counsel for the Petitioner: SRI SHAIK JEELANI BASHA**

**Counsel for the Respondents No.1 to 3: GP FOR COMMERCIAL TAX**

**The Court made the following: Order**



IN THE HIGH COURT OF ANDHRA PRADESH  
AT AMARAVATI  
(Special Original Jurisdiction)

[3488]

THURSDAY, THE ELEVENTH DAY OF JULY  
TWO THOUSAND AND TWENTY FOUR

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE HARINATH.N

WRIT PETITION NO: 14605/2024

Between:

M/s.sai Ram Lorry Transport,

...PETITIONER

AND

The Deputy Assistant Commissioner 1 and Others

...RESPONDENT(S)

Counsel for the Petitioner:

1. SHAIK JEELANI BASHA

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

The Court made the following order: (per Hon'ble Sri Justice R. Raghunandan Rao)

The petitioner is a transporter, who was transporting 266 cases of fireworks along with another 56 bundles of fireworks from Tamil Nadu to Andhra Pradesh when they were detained on 13.06.2024 by the 1<sup>st</sup> respondent at NH-16 Bypass, Nellore. The 1<sup>st</sup> respondent, after detaining the said goods apart from the vehicle of the petitioner had issued order of detention under Section 129(1) of the Andhra Pradesh Goods and Service Tax Act, 2017 and the Central Goods and Service Tax Act, 2017 and under Section 20 of the Integrated Goods and Services Tax Act, 2017 [for the short

“the APGST/CGST & IGST Acts, 2017”] raising objections that 11 bundles of fireworks are not covered by any document and as such the transport of these bundles would amount to clandestine transportation attracting the provisions of Section 129(1) of the APGST/CGST & IGST Acts, 2017. Thereafter, the 1<sup>st</sup> respondent issued Form GST MOV-04 physical verification report on 14.06.2024 and Form GST MOV-07 calling upon the petitioner to show-cause why further action should not be taken. The petitioner had thereupon filed its reply by letter dated 21.06.2024 requesting the 1<sup>st</sup> respondent to release all the other goods, except the 11 bundles which are said to be not covered by documents.

2. The 1<sup>st</sup> respondent, without considering the said letter, is said to have issued Form GST MOV-07 directing the petitioner to pay penalty of Rs.1,10,000/- on the 11 bundles of fireworks and penalty of Rs.2,82,468/-. Subsequently, the 1<sup>st</sup> respondent also issued notice of confiscation under Form GST CVT-10 on 21.06.2024, this form was issued on the ground that the physical verification of the goods show that the value set out in the invoices is far lesser than the fair market value and there is huge difference between the maximum retail price printed on the said goods against the value shown in the invoices.

3. The petitioner replied this notice by letter dated 25.06.2024, in response to this reply, the 1<sup>st</sup> respondent issued un-dated endorsement rejecting the objections filed through letter dated 26.05.2024 and the submissions made in the personal hearing on 01.07.2024.

4. Aggrieved by the said undated endorsement, the petitioner has approached this Court by way of the present Writ Petition.

5. Sri Shaik Jeelani Basha, learned counsel for the petitioner would submit that the said endorsement has been passed without considering the objections of the petitioner, in their proper perspective. He would further submit that the endorsement also records that further orders would be passed. He would submit that in the absence of the further orders being passed, the petitioner does not have any remedy in law and has therefore approached this Court by way of the present Writ Petition.

6. Without going into the question of whether the endorsement has been made after proper appreciation of the material before the 1<sup>st</sup> respondent, it would be appropriate to dispose of this Writ Petition, keeping in view the objections raised by the petitioner before this Court in the following manner:-

- 1) The 1<sup>st</sup> respondent shall pass necessary orders on the show-cause notices issued under Sections 129 & 130 of the A.PGST/CGST & IGST Acts, 2017, within a period of one(1) week from today after hearing the petitioner on these notices again.
- 2) The order of the 1<sup>st</sup> respondent shall be passed before the reference to the undated endorsement which is impugned in the present Writ Petition. It is further clarified that any decision taken by the 1<sup>st</sup> respondent shall be uninfluenced by any of the observations in the said endorsement.

7. Accordingly, the Writ Petition is disposed of. There shall be no order as to costs.

As a sequel, pending miscellaneous petitions, if any, shall stand closed.

Sd/- K. TATA RAO  
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Deputy Assistant Commissioner 1, Office of the Assistant Commissioner State Tax (GST) Circle - 1, Nellore, SPSR Nellore Dist, A.P.
2. The Joint Commissioner (ST), Nellore Division, Nellore, SPSR Nellore Dist, A.P.
3. The Principal Secretary, Revenue (CT) Department, A.P. Secretariat, Velagapudi, Amaravati, Guntur Dist, A.P.
4. One CC to SRI SHAIK JEELANI BASHA Advocate [OPUC]
5. Two CCs to GP FOR COMMERCIAL TAX, High Court of Andhra Pradesh [OUT]
6. Three CD Copies

gsg

**HIGH COURT**

**DATED: 11/07/2024**

**ORDER**

**WP.No.14605 of 2024**



**DISPOSING WP  
WITHOUT COSTS**