



# Lawgics

By Nidhi, Advocate



**Judgment No.: 029**  
**Dt.: 13-12-2023**



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## Judgment Deals With

<b>Section/Rule</b>	Section 129
<b>Authority</b>	Madras High Court
<b>Case Name</b>	Tvl.V.V.Iron and Steels VS The State Tax Officer
<b>Dated</b>	14 <sup>th</sup> September, 2023

### Brief Facts:

The goods/conveyance were intercepted on 30.08.2023 and thereafter, the statements were recorded and order for physical verification/inspection of goods/conveyance and documents were issued in Form GST Mov-02 on the same date i.e., on 30.08.2023. The petitioner challenged the impugned notice in Form GST Mov-07 dated 08.09.2023.

### Contention of Petitioners:

The impugned notice in Form GST Mov-07 has been issued beyond the period of limitation prescribed under Section 129(3) of the CGST Act, 2017. The notice was received by the petitioner on 08.09.2023 beyond the statutory period of limitation under the aforesaid provision. Therefore, the impugned notice has to lapse in view of limitation prescribed under Section 129(3) of the Act.

### Contention of Department:

The notice was dispatched to the petitioner through e-mail on 07.09.2023. On the same date i.e., on 07.09.2023, the notice was also affixed on the vehicle.

### Findings & Order:

The impugned notice ought to have been issued to the petitioner within 7 days on the date of detention/seizure of goods/conveyance as is contemplated under Section 129(3) of the TNGST Act, 2017. Section 129(3) of the TNGST Act, 2017 has not used the expression "within 7 days from the date of detention or seizure". The language in Section 129(3) of the TNGST Act, 2017 is clear. Notice specifying payment of penalty has to be issued within 7 days of detention or seizure of goods. Issuance of notice within 7 days has to be calculated from the date on which seizure was to be effected and not from the following date. Thus, the last date for issuance of the impugned notice would have expired on 06.09.2023. However, the impugned notice has been dispatched through e-mail only on the following date i.e., on 07.09.2023 after the expiry of limitation. Therefore, on this ground alone, the impugned notice stands quashed with a direction to the Department to release the goods/conveyances of the petitioner.

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