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By Nidhi, Advocate



Judgment No.: 104
Dt.: 05-04-2024



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Judgment Deals With

Section/Rule	Section 129
Authority	Kerala High Court
Case Name	Shri Coimbatore Jewellers India Private Limited VS The Assistant State Tax Officer
Dated	18 th March, 2024

Brief Facts of the Case:

Petitioner is engaged in the business of jewellery. The petitioner's consignment of jewellery worth Rs.58,21,206/- was intercepted as it was not accompanied with relevant documents as is mandated under the provisions of the CGST/SGST Act and the Rules made thereunder. The said jewellery items were seized and an order was passed determining tax and penalty. The petitioner had remitted the demanded tax and penalty of Rs.3,59,750/- and thereafter the ornaments seized were released to the petitioner, as per order dated 18.12.2017. The petitioner filed appeal against the said order on 25.05.2019, which came to be rejected on the ground of delay, vide order dated 30.6.2023.

Contention of the Petitioner:

The petitioner approached this Court with the following prayers:

1. Quash the order dated 25.05.2019
2. Direct the Department to refund the tax and penalty collected from the petitioner since no orders are passed so far with respect to the confiscation.

Findings & Decision of the Court:

The Court found no substance to entertain such a belated writ petition and the same was dismissed.

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