

GIB/KL/PETRONET LNG/15.01.2021/HC-230

High Court Category : DETENTION OF GOODS

State : Kerala

Order No.: GIB/KL/PETRONET LNG/15.01.2021/HC-230

Name of Entry :
PETRONET LNG LIMITED

Date : 15-01-2021

Breif Issue :

FACTS AND ISSUE OF THE CASE:

In this case the Learned counsel for the petitioner submitted that the petitioner has filed the instant writ petition for quashing orders at Exts.P10 and P11 by which goods were detained and seized and the petitioner was given show cause notice for assessment. Learned Government Pleader submits that now the matter has travelled upto passing of final order under Section 129 of the CGST Act and that order is appealable under Section 107 of the said Act.

Decision of Advance Ruling Authority :

DECISION:

The petitioner has preferred this writ petition at interim stage when he was directed to show cause. Now final order has been passed and the said order is an appealable order under the statute. In this view of the matter, I am not inclined to entertain the instant writ petition against show cause notice which has ultimately culminated in final order.

This writ petition is disposed of with liberty to the petitioner to avail the alternate remedy as is available in law.