

कमिशनर, वाणिज्य कर,
उत्तर प्रदेश।

सेवा में,

मुख्य स्थायी अधिवक्ता,
मा0 उच्च न्यायालय इलाहाबाद,
मुख्य स्थायी अधिवक्ता,
मा0 उच्च न्यायालय इलाहाबाद
खण्डपीठ-लखनऊ

(वाद अनुभाग)

लखनऊ :: दिनांक :: 28 नवम्बर, 2019

विषय:-मा0 उच्चतम न्यायालय द्वारा एस0एल0पी0 संख्या-25291/2019 उत्तर प्रदेश सरकार व अन्य बनाम सर्वश्री के0 पान फेगरेन्स प्रा0लि0 दिनांक 22.11.2019 को दिये गये अन्तिम निर्णय के सम्बन्ध में।

महोदय,

कृपया उपरोक्त विषयक संलग्न एडीशनल एडवोकेट जनरल उ0प्र0 ऐश्वर्या भाटी के पत्र दिनांक 27.11.2019 का सन्दर्भ लें जिसके द्वारा मा0 उच्चतम न्यायालय के निर्णय एस0एल0पी0 संख्या-25291/2019 दिनांक 22.11.2019 की प्रति संलग्न कर प्रेषित की गयी हैं जो उत्तर प्रदेश सरकार व अन्य बनाम सर्वश्री के0 पान फेगरेन्स प्रा0लि0 व अन्य के वाद में विभाग द्वारा दाखिल विशेष अनुज्ञा याचिका पर दिया गया है। उपरोक्त निर्णय अत्यंत महत्वपूर्ण है।

अतः अनुरोध है कि उपरोक्त विषय से सम्बन्धित याचिकाओं में राज्य का पक्ष प्रस्तुत करते समय उक्त निर्णय को मा0 उच्च न्यायालय के संज्ञान में लाने का कष्ट करें। उक्त निर्णय में उल्लिखित वादों की सूची संलग्न है।

संलग्नक:-उपरोक्तानुसार।

भवदीया,

(अमृता सोनी)

कमिशनर, वाणिज्य कर,
उत्तर प्रदेश।

पू0प0सं0 व दिनांक उक्त।

प्रतिलिपि:-निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित।

- 1- अपर मुख्य सचिव, राज्य कर विभाग, उ0प्र0 शासन की सेवा में सादर सूचनार्थ प्रेषित।
- 2- समस्त एडी0 कमि0 ग्रेड-1/ग्रेड-2(वि0अनु0शा0) वाणिज्य कर, को इस निर्देश के साथ प्रेषित कि समस्त अधिकारियों को उक्त पारित निर्णय से अवगत कराते हुए निर्णय का अनुपालन करवाना सुनिश्चित करें।
- 3- एडी0 कमि0 ग्रेड-1 (उ0न्या0कार्य) वाणिज्य कर, प्रयागराज, एडी0 कमि0 ग्रेड-2 (उ0न्या0कार्य) वाणिज्य कर, लखनऊ, ज्वा0कमि0(सर्वो0न्या0कार्य) वाणिज्य कर, गाजियाबाद को इस आशय से प्रेषित कि मुख्य स्थायी अधिवक्ता, विशेष अधिवक्ता तथा स्थायी अधिवक्ता को उपरोक्त पारित निर्णय से अवगत कराते हुए उक्त आधार पर प्रभावी पैरवी की जाए।
- 4- एडी0कमि0 ग्रेड-2(एस0टी0एफ0 प्रथम/द्वितीय) वाणिज्य कर मुख्यालय को आवश्यक अग्रिम कार्यवाही हेतु।
- 5- ज्वाइन्ट कमिशनर(सचल दल अनुभाग) वाणिज्य कर, मुख्यालय को इस निर्देश के साथ प्रेषित कि उक्त निर्णय का अनुपालन मा0 उच्चतम न्यायालय की अपेक्षानुसार 4 सप्ताह के अन्दर सम्बन्धित अधिकारियों से करवाते हुए अनुपालन आख्या प्राप्त करें।
- 6- ज्वाइन्ट कमिशनर(आई0टी0) वाणिज्य कर, मुख्यालय को इस निर्देश के साथ प्रेषित कि इस पत्र के साथ उक्त निर्णय तथा एफिडेविट की प्रति विभागीय वेबसाइट पर अपलोड करना सुनिश्चित करें।

एडीशनल कमिशनर (विधि), वाणिज्य कर,
उत्तर प्रदेश,।

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.8941/2019

(@Petition for Special Leave to Appeal (C) No. 25291/2019)

THE STATE OF UTTAR PRADESH & ORS.

Appellant(s)

VERSUS

M/S KAY PAN FRAGRANCE PVT. LTD.

Respondent(s)

WITH

CIVIL APPEAL NO.8942/2019(@SLP(C) No. 25292/2019)CIVIL APPEAL NO.8944/2019(@SLP(C) No. 27609/2019)O R D E R

Leave granted.

Heard the learned counsels appearing for the parties.

These appeals throw up common issues for consideration. The first set of appeals is filed by the State of U.P., questioning the interim order passed by the High Court directing the State to release the seized goods, subject to deposit of security other than cash or bank guarantee or in the alternative, indemnity bond equal to the value of tax and penalty to the satisfaction of the Assessing Authority. It has come on record that similar orders came to be passed in several other writ petitions by the High Court, details whereof have been mentioned in the affidavit filed by the State in this Court. It was brought to our notice that the High Court, after passing the said interim order would then dispose of

the main Writ Petition as having become infructuous, consequent to release of goods by the appropriate authority in terms of the interim order of the High Court. In the context of that grievance, this Court had to pass an order on 16.9.2019 which reads thus:-

"Applications for exemption from filing certified copy of the impugned order and official translation are allowed.

Issue notice on the special leave petition as also on the prayer for interim relief.

Dasti allowed.

Tag with Special Leave Petition (C) Diary No.24795 of 2019.

Considering the fact that in the present case goods have already been released pursuant to the impugned order, no interim relief can be granted.

However, our attention was invited to an order dated 31.01.2019 passed by the High Court in a similar matter i.e. Writ Tax No.141 of 2019 and couple of other case(s), wherein the High Court allowed the writ petitioner(s) to withdraw writ petition(s) after release of goods pursuant to the interim order, despite the fact that the interim order passed by it directing release of goods was subject matter of challenge pending before this Court. That cannot be countenanced. For, the claim of the State cannot be made faitaccompli in this manner.

In future, if such occasion arises including in the case of writ petitioners in this case, it will be open to the petitioner(s) (Department) to invite the attention of High Court regarding the pending special leave petition before this Court. We are certain that the High Court will consider the request for withdrawal of writ petition appropriately."

(emphasis in italics supplied)

It is now brought to our notice that after the afore-mentioned order of this Court, the High Court is disposing of Writ Petitions

by referring to Section 67 (8) of the Central Goods and Services Act, 2017 (for short, 'the Act') and Rule 141 of the relevant Rules. We deem it proper to advert to one such order passed by the High Court, which is assailed by the assessee in the second set of appeal filed before this Court. The said order reads thus:-

"Heard learned counsel for the petitioner and learned Additional Advocate General for the State.

It has been brought to notice of the Court that the goods are perishable and hazardous in nature.

Sri Manish Goyal, learned Addl. Advocate General has submitted that the Central Goods and Services Tax Act, 2017 provides a complete procedure for release of such goods, as contained in Section 67(8) of the Act read with Rule 141 of the relevant Rules, which are quoted herein below:-

"Section 67(8). The Government may, having regard to the perishable or hazardous nature of any goods, depreciation in the value of the goods with the passage of time, constraints of storage space for the goods or any other relevant considerations, by notification, specify the goods or class of goods which shall, as soon as may be, after its seizure under sub-section (2), be disposed of by the proper officer in such a manner, as may be prescribed.

Rule 141. Procedure in respect of seized goods.-(1) Where the goods or things seized are of perishable or hazardous nature, and if the taxable person pays an amount equivalent to the market price of such goods or things or the amount of tax, interest and penalty that is or may become payable by the taxable person, whichever is lower, such goods or, as the case may be, things shall be released forthwith, by an order in FORM GST INS-05, on proof of payment."

Subject to compliance of the above provisions of law, the goods so seized may be considered for release within next one week.

The writ petition is, accordingly, disposed of."

In the first place, we find force in the submission canvassed by the State that a complete mechanism is predicated in the Act and the Rules for release and disposal of the seized goods and for which reason, the High Court ought to have been loathe to entertain the Writ Petitions questioning the seizure of goods and to issue directions for its release.

In the second set of appeal filed by the assessee, the relief claimed by way of Writ Petitions before the High Court is as under:-

(a) issue a suitable writ, order or direction in the nature of certiorari quashing the seizure order dated 25.7.2019 passed by the respondent No.2 and 3 under Section 67(2) of the Act and the panchnamas dated 19.7.2019 (Annexure - 2 & 3) to the writ petition respectively.

(b) issue a writ, order or direction in the nature of mandamus/prohibition declaring the search and seizure proceedings dated 25.7.2019, to be void and restraining the respondent authorities from taking any coercive action against the petitioner.

(c) issue a writ, order or direction in the nature of mandamus commanding and directing the respondents to release the goods of the petitioner forthwith without demanding any security.

(d) issue any such order and further orders which this Court may deem fit and proper in the facts and circumstances of the case.

(e) Award the cost of the Writ Petition to the petitioner.

It is broadly agreed that similar relief has been claimed in all the writ petitions filed before the High Court, including the

one disposed of by the High Court as infructuous or by passing order which is impugned by the assessee in the second set of appeal referred to above.

For the sake of consistency, we have no hesitation in observing that the High Court in all such cases ought to have relegated the assessees before the appropriate Authority for complying with the procedure prescribed in Section 67 of the Act read with Rules as applicable for release (including provisional release) of seized goods.

Section 67 of the Act reads thus:

"Section 67 - Power of inspection, search and seizure

67. (1) Where the proper officer, not below the rank of Joint Commissioner, has reasons to believe that—

(a) a taxable person has suppressed any transaction relating to supply of goods or services or both or the stock of goods in hand, or has claimed input tax credit in excess of his entitlement under this Act or has indulged in contravention of any of the provisions of this Act or the rules made thereunder to evade tax under this Act; or

(b) any person engaged in the business of transporting goods or an owner or operator of a warehouse or a godown or any other place is keeping goods which have escaped payment of tax or has kept his accounts or goods in such a manner as is likely to cause evasion of tax payable under this Act, he may authorize in writing any other officer of central tax to inspect any places of business of the taxable person or the persons engaged in the business of transporting goods or the owner or the operator of warehouse or godown or any other place.

(2) Where the proper officer, not below the rank of Joint Commissioner, either pursuant to an inspection carried out under sub-section (1) or otherwise, has reasons to believe that any goods liable to confiscation or any documents or books or things, which in his opinion shall

be useful for or relevant to any proceedings under this Act, are secreted in any place, he may authorize in writing any other officer of central tax to search and seize or may himself search and seize such goods, documents or books or things:

Provided that where it is not practicable to seize any such goods, the proper officer, or any officer authorized by him, may serve on the owner or the custodian of the goods an order that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer:

Provided further that the documents or books or things so seized shall be retained by such officer only for so long as may be necessary for their examination and for any inquiry or proceedings under this Act.

(3) The documents, books or things referred to in sub-section (2) or any other documents, books or things produced by a taxable person or any other person, which have not been relied upon for the issue of notice under this Act or the rules made thereunder, shall be returned to such person within a period not exceeding thirty days of the issue of the said notice.

(4) The officer authorized under sub-section (2) shall have the power to seal or break open the door of any premises or to break open any almirah, electronic devices, box, receptacle in which any goods, accounts, registers or documents of the person are suspected to be concealed, where access to such premises, almirah, electronic devices, box or receptacle is denied.

(5) The person from whose custody any documents are seized under sub-section (2) shall be entitled to make copies thereof or take extracts therefrom in the presence of an authorized officer at such place and time as such officer may indicate in this behalf except where making such copies or taking such extracts may, in the opinion of the proper officer, prejudicially affect the investigation.

(6) The goods so seized under sub-section (2) shall be released, on a provisional basis, upon execution of a bond and furnishing of a security, in such manner and of such quantum, respectively, as may be prescribed or on payment of applicable tax, interest and penalty payable, as the case may be.

(7) Where any goods are seized under sub-section (2) and no notice in respect thereof is given within six months of the seizure of the goods, the goods shall be returned to the person from whose possession they were seized:

Provided that the period of six months may, on sufficient cause being shown, be extended by the proper officer for a further period not exceeding six months.

(8) The Government may, having regard to the perishable or hazardous nature of any goods, depreciation in the value of the goods with the passage of time, constraints of storage space for the goods or any other relevant considerations, by notification, specify the goods or class of goods which shall, as soon as may be after its seizure under subsection (2), be disposed of by the proper officer in such manner as may be prescribed.

(9) Where any goods, being goods specified under sub-section (8), have been seized by a proper officer, or any officer authorized by him under sub-section (2), he shall prepare an inventory of such goods in such manner as may be prescribed.

(10) The provisions of the Code of Criminal Procedure, 1973, relating to search and seizure, shall, so far as may be, apply to search and seizure under this section subject to the modification that sub-section (5) of section 165 of the said Code shall have effect as if for the word "Magistrate", wherever it occurs, the word "Commissioner" were substituted.

(11) Where the proper officer has reasons to believe that any person has evaded or is attempting to evade the payment of any tax, he may, for reasons to be recorded in writing, seize the accounts, registers or documents of such person produced before him and shall grant a receipt for the same, and shall retain the same for so long as may be necessary in connection with any proceedings under this Act or the rules made thereunder for prosecution.

(12) The Commissioner or an officer authorized by him may cause purchase of any goods or services or both by any person authorized by him from the business premises of any taxable person, to check the issue of tax invoices or bills of supply by such taxable person, and on return of goods so purchased by such officer, such taxable person or any person in charge of the business premises shall refund the amount so paid towards the goods after cancelling any tax invoice or bill of supply issued earlier."

(emphasis in italics supplied)

The relevant rules for release of seized goods are Rules 140 and 141 and the same read thus:-

"Rule 140 - Bond and security for release of seized goods

(1) The seized goods may be released on a provisional basis upon execution of a bond for the value of the goods in FORM GST INR-04 and furnishing of a security in the form of a bank guarantee equivalent to the amount of applicable tax, interest and penalty payable.

Explanation.- For the purposes of the rules under the provisions of this Chapter, the "applicable tax" shall include Central Tax and State Tax or Central Tax and the Union Territory Tax, as the case may be and the cess, if any, payable under the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017)

(2) in case the person to whom the goods were released provisionally fails to produce the goods at the appointed date and place indicated by the proper officer, the security shall be encashed and adjusted against the tax, interest and penalty and fine, if any, payable in respect of such goods.

Rule 141 - Procedure in respect of seized goods

(1) Where the goods or things seized are of perishable or hazardous nature, and if the taxable person pays an amount equivalent to the market price of such goods or things or the amount of tax, interest and penalty that is or may become payable by the taxable person, whichever is lower, such goods or, as the case may be, things shall be released forthwith, by an order in FORM GST INS-05, on proof of payment.

(2) Where the taxable person fails to pay the amount referred to in sub-rule (1) in respect of the said goods or things, the Commissioner may dispose of such goods or things and the amount realized thereby shall be adjusted against the tax, interest, penalty, or any other amount payable in respect of such goods or things."

There is no reason why any other indulgence need be shown to the assesseees, who happen to be the owners of the seized goods. They must take recourse to the mechanism already provided for in the Act and the Rules for release, on a provisional basis, upon execution of a bond and furnishing of a security, in such manner and of such quantum (even upto the total value of goods involved), respectively, as may be prescribed or on payment of applicable taxes, interest and penalty payable, as the case may be, as predicated in Section 67 (6) of the Act. In the interim orders passed by the High Court which are subject-matter of assail before this Court, the High Court has erroneously extricated the assesseees concerned from paying the applicable tax amount in cash, which is contrary to the said provision.

In our opinion, therefore, the orders passed by the High Court which are contrary to the stated provisions shall not be given effect to by the authorities. Instead, the authorities shall process the claims of the concerned assessee afresh as per the express stipulations in Section 67 of the Act read with the relevant rules in that regard. In terms of this order, the competent authority shall call upon every assessee to complete the formality strictly as per the requirements of the stated provisions disregarding the order passed by the High Court in his case, if the same deviates from the statutory compliances. That be done within four weeks without any exception.

We reiterate that any order passed by the High Court which is contrary to the stated provisions need not be given effect to in respect of all the cases referred in the affidavit by the State Government before this Court and fresh cases which may have been filed or likely to be filed before the High Court in connection with the subject matter of these appeals, by all concerned and are deemed to have been set aside/modified in terms of this order.

In view of this order, all the Writ Petitions pending before the High Court, list whereof has been furnished in the affidavit are deemed to have been disposed of accordingly. We have passed this common order to cover all cases of seizure during the relevant period, to obviate inconsistency in application of Law and also to do away with multiple appeals required to be filed by the State/ assessee to assail the unstatable orders/directions passed by the High Court in subject writ petition(s) referred to in the affidavit filed by the State before this Court.

Accordingly, the appeals are disposed of in the afore-stated terms. All pending applications are also disposed of.

.....J
(A.M. KHANWILKAR)

.....J
(DINESH MAHESHWARI)

NEW DELHI;
NOVEMBER 22, 2019.

ITEM NO.299

COURT NO.7

SECTION XI

S U P R E M E C O U R T O F I N D I A

RECORD OF PROCEEDINGS

Petition for Special Leave to Appeal (C) No.25291/2019

(Arising out of impugned final judgment and order dated 01-08-2019 in WT No. 866/2019 passed by the High Court of Judicature at Allahabad)

THE STATE OF UTTAR PRADESH & ORS.

Petitioner(s)

VERSUS

M/S KAY PAN FRAGRANCE PVT. LTD.

Respondent(s)

(FOR ADMISSION and I.R. and IA No.162462/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.162463/2019-EXEMPTION FROM FILING O.T.[TO BE TAKEN UP AT THE BOTTOM OF THE LIST])

WITH

SLP(C) No. 25292/2019 (XI)

(FOR ADMISSION and I.R. and IA No.162499/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.162500/2019-EXEMPTION FROM FILING O.T.)

SLP(C) No. 27609/2019 (XI)

(FOR ADMISSION and IA No.178047/2019-EXEMPTION FROM FILING O.T.)

Date : 22-11-2019 These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.M. KHANWILKAR

HON'BLE MR. JUSTICE DINESH MAHESHWARI

For Petitioner(s)

Mr. S.K. Bagaria, Sr. Adv.

Mr. Rupesh Kumar, AOR

Mrs. Pankhuri Shrivastava, Adv.

Mr. Aditya Kumar, Adv.

Ms. Neelam Sharma, Adv.

Mr. Pravesh Bahuguna, Adv.

Ms. Vizokenuo Shua, Adv.

Ms. Vasvi Nagar, Adv.

Ms. Aishwarya Bhati, Sr. Adv.

Mr. Bhakti Vardhan Singh, AOR

Ms. Megha Agrawal, Adv.

Mr. Surjit Singh, Adv.

Mr. Nitin, Adv.

Ms. Chitrangda R., Adv.
Mr. Nithin P., Adv.

For Respondent(s)

Ms. Anubha Agrawal, AOR

UPON hearing the counsel the Court made the following
O R D E R

Special Leave Petition (C) No.25291 of 2019, Special Leave Petition (C) No.25292 of 2019 and Special Leave Petition (C) No.27609 of 2019:-

Leave granted.

The Appeals are disposed of in terms of the signed order.

All pending applications are also disposed of.

(VISHAL ANAND)
COURT MASTER (SH)

(VIDYA NEGI)
COURT MASTER (NSH)

(Signed Order is placed on the file)

9. It is further pointed out that after release of the goods, the writ petitions are being disposed of by the Hon'ble High Court being infructuous. The details of the writ petitions which have been disposed by Hon'ble High Court having become infructuous after release of goods/vehicle is given hereunder:

| S.No. | Writ Petition No | Writ Petition Year | Petitioner Name | Date of Interim Order | Date of Final Order of H.C. or Decision Pending |
|-------|------------------------|--------------------------|---|--------------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 1 | 185 | 2018 | A Group Trading Co. | 28/02/2018 | 13/03/2018 |
| 2 | 214 | 2018 | Shri Flavours LLP | 22/02/18 | 08/02/19 |
| 3 | 487 | 2018 | Shri Sharma Roadlines | 27/03/2018 | 01/03/19 |
| 4 | 1311 | 2018 | M/S Graniter City | 16/11/2018 | 16/11/2018 |
| 5 | 297 | 2019 | R.K Food Agency | 06/03/19 | 20/08/19 |
| 6 | 928 | 2019 | Deep Industries | 19/08/19 | 22/10/19 |
| 7 | 659 | 2019 | Silver system Nagpur | 21/05/19 | 25/07/19 |
| 8 | 1045 | 2019 | Godrej and Boyce Manufacturing co. Ltd | 19/09/19 | 22/10/19 |
| 9 | 1121 | 2019 | Z-COM INDIA PVT LTD | 01/10/19 | 06/11/19 |
| 10 | 613 | 2019 | M/s Rachit Iron And Steels Pvt Ltd | 10.05.19 | 01/08/19 |
| 11 | 614 | 2019 | M/s Rachit Iron And Steels Pvt Ltd | 10.05.19 | 26/08/19 |
| 12 | 1038 | 2018 | EVEREST TRADING CO. | 25/07/18 | 27/08/18 |
| 13 | 93 | 2018 | Shri Puneet Kumar Goyal Prop Firm M/S Shri Goyal Enterprises Aligarh | 18/09/18 | 31/10/18 |
| 14 | 1368 | 2018 | M/S Rasool Ahmad & Sons Tobacco Commission Agent Patiyali Kasganj | 12/10/18 | 16.11.2018 |
| 15 | 365 | 2019 | F M Industries ,Haridwar, Uttrakhand | 28.03.19 | 01.05.2019 |
| 16 | 1010 | 2019 | RAM INDIA COMPANY | 16/09/19 | 18/10/19 |
| 17 | 1008 | 2019 | RAJ HANS TRANSPORT COMPANY | 13/09/19 | 18/10/19 |
| 18 | 1321 | 2018 | AMBA SHAKTI STEEL PVT LTD(MUZZAFER NAGAR) | 03/10/18 | 12/11/18 |
| 19 | 176 | 2018 | PETRON COMMOTRED PVT LTD JAM JAMSHEDPUR (JHARKHAND) | 03/08/18 | 24/09/18 |
| 20 | 242 | 2018 | M/S J K TYRES AND INDUSTRIES LTD. | 27-02-2018 | 20/08/18 |
| 21 | 937 | 2018 | M/S NEW MAHAVEER TRANSPORT CO | 07/06/18 | 10/10/18 |
| 22 | 492 | 2018 | M/S KUNDAN TRADERS LUCKNOW | 28-03-2018 | 04/10/18 |
| 23 | 1304 | 2018 | M/S SUMIT ROAD LINES | 10/01/18 | 24/09/19 |
| 24 | 450 | 2018 | M/S SYNERGY ADITIVES HARYANA | 23-03-2018 | 04/10/18 |
| 25 | 470 | 2018 | M/S SM REFRIGRITION PVT LTD | 28-03-2018 | 10/08/18 |
| 26 | 50 | 2019 | M/S MANTORA OIL PRO | 18-01-2019 | 21/02/19 |
| 27 | 983 | 2019 | M/S JAYCO AGENCIES PVT LTD | 09/03/19 | 15/10/19 |
| 28 | 195 | 2018 | M/S SAI NATH TRANSPORT SERVICE | 20/02/2018 | 01/08/18 |
| 29 | 372 | 2019 | M/S BAJRANG INDUSTRIES | 28/03/2019 | 01/05/19 |
| 30 | 373 | 2019 | M/S BAJRANG INDUSTRIES | 28/03/2019 | 01/05/19 |
| 31 | 1283 | 2018 | M/s Girraj Supari Traders, Mathura | 25/09/18 | 12/11/18 |
| 32 | 456 | 2019 | M/S Bholey Baba Milk Food Industries limited | 04/11/19 | 01/08/19 |

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|-------|------------------------|--------------------------|---|--------------------------|---|
| 33 | 274 | 19 | M/S SPARSH INDUSTRIES P LTD | 26/07/2019 | 26/07/19 |
| 34 | 455 | 2018 | M/S BHARITYA AIRTEL LTD | 22/03/18 | 18/09/18 |
| 35 | 1433 | 2018 | Poonam steels Jaunpur | 02/11/18 | 31/01/19 |
| 36 | 481 | 2018 | Dev Papers Supplier Prop Firm Super market Varansi | 31/03/18 | 10/08/18 |
| 37 | 789 | 2019 | Jharkhand Bangal | 07/11/19 | 24.09.2019 |
| 38 | 744 | 2019 | R.G Carrying Corporation | 06/03/19 | 25/07/18 |
| 39 | 327 | 2018 | Inland world logistics | 20/02/18 | 25/07/18 |
| 40 | 1171 | 2018 | Metro Police logistics | 27/08/18 | 28/09/18 |
| 41 | 421 | 2018 | Rana sariya polypack | 10/03/18 | 16/07/18 |
| 42 | 188 | 2018 | GBN Enterprises | 19-02-2018 | 13/03/18 |
| 43 | 411 | 2018 | M/S Mondelez India Foods Pvt ltd depot uptrone state Panki , kanpur UP | 16-03-2018 | 02-08--2018 |
| 44 | 129 | 2019 | M/S N S Traders | 31/01/19 | 06/03/19 |
| 45 | 130 | 2019 | M/S New Planet Tiles | 31/01/19 | 06/03/19 |
| 46 | 1024 | 2018 | Om Sai Steel kanpur | 19-07-2018 | 26/09/18 |
| 47 | 1211 | 2018 | S A Traders and others | 09--07-2018 | 10/09/18 |
| 48 | 480 | 2019 | M/S Jain Trading company | 16/04/19 | 14/05/19 |
| 49 | 81 | 2018 | M/S Aneeb chemicals, Ghaziabad | 02.05.2018 | 01/08/18 |
| 50 | 929 | 2018 | M/S Radha Krishna Transport | 05.07.2018 | 14.08.2018 |
| 51 | 87 | 2018 | M/S Proacitve plast pvt ltd | 01.02.2018 | 18.09.2018 |
| 52 | 284 | 2019 | M/S Garg Industries, noida | 03.08-2019 | 10.04.2019 |
| 53 | 313 | 2019 | M/S Bajrang trading company | 14.03.2019 | 07.08.2019 |
| 54 | 694 | 2019 | M/S sbsenviroaqua concepts pvt ltd | 28.05.2019 | 23/07/19 |
| 55 | 742 | 2019 | M/S Vikarant ispat udyog, Ghaziabad | 19.06.2019 | 23/07/19 |
| 56 | 837 | 2019 | M/S aggarwal enterprises | 25.07.2019 | 25.09.2019 |
| 57 | 981 | 2019 | M/S New Golden Transport co. Kanpur | 12.09.2019 | 14.10.2019 |
| 58 | 3 | 2019 | Gainwell Commosales | 18/01/19 | 08/01/19 |
| 59 | 25 | 2019 | Suraj freight carrier pv. Ltd. | 10/01/19 | 10/01/19 |
| 60 | 906 | 2019 | Mahavir Trading Company | 08/08/19 | 23/10/19 |
| 61 | 1066 | 2019 | M/S Khan Trading company and 6 other, Delhi HAN TRADING | 23/09/2019 | 23/09/2019 |
| 62 | 1070 | 2019 | M/S Khan Trading company and 6 other, Delhi HAN TRADING | 24.09.2019 | 24/09/2019 |
| 63 | 1071 | 2019 | M/S Khan Trading company and 6 other, Delhi HAN TRADING | 24.09.2019 | 24/09/2019 |
| 64 | 1040 | 2019 | M/S Montage enterprises pvt.ltd | 19.09.2019 | 22.10.2019 |
| 65 | 113 | 2018 | M/s khandelwal steel centre ghaziabad | 18.08.2018 | 10/08/18 |
| 66 | 1309 | 2018 | M/s Sony india | 01.10.2018 | 01.10.2018 |
| 67 | 1303 | 2018 | M/s ratan tempoo | 28.09.2018 | 01.10.2018 |
| 68 | 284 | 2018 | M/s jay hardware | 08.03.2019 | 10.04.2019 |
| 69 | 305 | 2019 | Kcl Cable India | 14.03.2019 | 22.07.2019 |
| 70 | 377 | 2019 | M/S UNIQUE BUSINESS COMPANY | 15/03/19 | 11/09/18 |
| 71 | 448 | 2018 | M/S Hindon Industrties | 21/03/18 | 11.10.2018 |
| 72 | 512 | 2019 | M/S SUNDARAM LOGISTICS | 26.4.2019 | 03/04/18 |
| 73 | 781 | 2018 | M/S Navneet Education Ltd | 14/05/18 | 28/08/18 |
| 74 | 927 | 2018 | M/S Upadhayay Construction Pvt Ltd | 05.07.2018 | 07.08.2018 |
| 75 | 1183 | 2018 | M/S R.K. International | 29.08.2018 | 01.10.2018 |
| 76 | 1184 | 2018 | M/S R.K. International | 29.08.2018 | 01.10.2018 |
| 77 | 1335 | 2018 | M/S M.H.ROADLINES | 11.10.18 | 13/11/18 |

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|-------|------------------------|--------------------------|--|--------------------------|---|
| 78 | 1417 | 2018 | M/S PLUS CREATION PVT LTD | 20/10/18 | 26/08/19 |
| 79 | 1473 | 2018 | M/S NAVEEN OIL COMPANY | 23.11.2018 | 18/12/18 |
| 80 | 1704 | 2018 | M/S GKM POWER PROJECT PVT | 5.01.2019 | 11/03/19 |
| 81 | 94 | 2019 | M/S NITCO LOGISTIC PVT LTD | 24.01.2019 | 27/02/19 |
| 82 | 1201 | 2018 | M/S KENT CABLE PVT LTD | 05.09.2018 | 08/10/18 |
| 83 | 272 | 2019 | M/S MAHALAKSHMI TRADERS | 24.01.2019 | 25/07/19 |
| 84 | 902 | 2019 | M/S NEELKANTH STEEL AND ALLOYS | 10.08.2019 | 25/09/19 |
| 85 | 947 | 2019 | M/S M.F. TRADERS | 20.8.2018 | 24.10.2018 |
| 86 | 500 | 2018 | M/S MANOJ STEEL TRADERS | 24.03.2018 | 24.10.2018 |
| 87 | 576 | 2018 | M/S MODERN TRADING COMPANY | 31-04-2018 | 10/04/19 |
| 88 | 961 | 2019 | M/S DELHI BIJNOR TRANSPORT COMPANY | 12.09.2019 | 14/10/19 |
| 89 | 462 | 2018 | M/S Guala Closures India Pvt Ltd | 22.03.2018 | 18/09/18 |
| 90 | 179 | 2018 | M/S ARDOUR Group | 16.02.2018 | 15.10.2019 |
| 91 | 1078 | 2018 | SHRI RAM S/O SHRI TAKE CHAND (OWNER OF M/S RUDRAKSHA ROAD LINES) GSTN-09AXYPK7861Q1ZO | 06.08.2018 | 05.10.2018 |
| 92 | 1245 | 2018 | SHRI ANIL AGRAWAL MANAGING DIRECTOR OF M/S OMEGA ICEHILL PVT. LTD. GSTN-05AABCO2167J1ZI | 17.09.2018 | 20.11.2018 |
| 93 | 56 | 2019 | M/S -PANNA LAL & COMPANY GSTN-09AACFP8036F1Z7 | 21.01.2019 | 22.02.2019 |
| 94 | 106 | 2019 | M/S-KAMAL TRADING GSTN-07EZMPM9880H1ZI | 25.01.2019 | 28.02.2019 |
| 95 | 987 | 2019 | M/S-F. A. TRADERS GSTN-07ACKPF6826B1ZU | 13.09.2019 | 15.10.2019 |
| 96 | 500 | 2018 | MANOJ STEEL TRADERS | 28.03.18 | 24.10.2018 |
| 97 | 1389 | 2018 | RASOOL AHMAD AND SONS (09AEZPA4839G1Z1) | 26.10.18 | 31.07.19 |
| 98 | 4 | 2018 | AN STEEL INDIA (07AGRPG6187B1Z8) | 07.1.19 | 04.01.18 |
| 99 | 258 | 2019 | GAURAV INK PRIVATE LIMITED (07AAACG5169M1Z9) | 05.3.19 | 05.04.19 |
| 100 | 446 | 2019 | SURYA ENTERPRISES (07DLPS9409G1ZU) | 11.04.19 | 26.8.19 |
| 101 | 590 | 2019 | HARSHIT AGRO (07AAFHV1454C1ZC) | 7.5.19 | 24.07.19 |
| 102 | 703 | 2019 | VARDH PAPER PRODUCTS PVT LTD (07AAECV6273H1Z2) | 29.5.19 | 23.7.19 |
| 103 | 745 | 2019 | VST INDUSTRIES (09AAACV6799C1ZX) | 24.6.19 | 21.8.19 |
| 104 | 1035 | 2018 | EVEREST TRADING CO. | 26.07.18 | 27.08.18 |
| 105 | 1579 | 2018 | NIPPON TUBES LTD | 13.12.2018 | 10.01.19 |
| 106 | 215 | 2018 | KAY DEE AUDIODIVISION PVT. LTD | 07.03.2018 | 15.10.2018 |

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|-------|------------------------|--------------------------|--|--------------------------|---|
| 107 | 270 | 2018 | SHRINATH JI TIMBER | 26.03.2018 | 12.04.2019 |
| 108 | 953 | 2018 | Z-COM INDIA PVT LTD | 11.07.2019 | 13.08.2018 |
| 109 | 946 | 2019 | OCEAN ENTERPRISES | 19.08.2018 | 24.10.2019 |
| 110 | 811 | 2019 | OZONE AYURVEDICS | 18.07.2019 | 19/08/19 |
| 111 | 919 | 2019 | KAY PAN FRAGRANCE | 24.08.2019 | 01.10.2019 |
| 112 | 1011 | 2019 | E. A. OVERSEAS R. K INTERNATIONAL | 17.09.2019 | 18.10.2019 |
| 113 | 162 | 2018 | M/s Kay Pan Fragrance Pvt.Ltd. | 21/02/18 | 13.03.2018 |
| 114 | 331 | 2018 | M/S Shree Ram Enterprises | 07/03/18 | 09.10.2018 |
| 115 | 957 | 2018 | M/s Everest Tradinc Co. | 11/07/18 | 13.08.2018 |
| 116 | 1427 | 2018 | M/s Shyam Pan Products | 25/10/18 | 11.01.2019 |
| 117 | 1477 | 2018 | M/s Ujala Traders | 22/11/18 | 22.11.2018 |
| 118 | 91 | 2019 | M/s Maan Traders | 24/01/19 | 27.02.2019 |
| 119 | 84 | 2019 | M/s Kamal Trading Co | 24/01/19 | 27.02.2019 |
| 120 | 155 | 2019 | M/s Maan Traders | 07/02/19 | 08.03.2019 |
| 121 | 950 | 2019 | M/s A K oversease M/s A S Enterprises | 20/08/19 | 24.09.2019 |
| 122 | 955 | 2019 | M/s Sikkim Logistics | 22/08/19 | 25.09.2019 |
| 123 | 980 | 2019 | M/s New Golden Transport Co | 12/09/19 | 14.10.2019 |
| 124 | 986 | 2019 | M/s India Batteries | 13/09/19 | 15.10.2019 |
| 125 | 1006 | 2019 | M/s Skyword Enterprises | 17/09/19 | 18.10.2019 |
| 126 | 1014 | 2019 | M/s Skyword Enterprises | 17/09/19 | 18.10.2019 |
| 127 | 387 | 2018 | M/s Kumar and Associates | 14/03/18 | 09/10/18 |
| 128 | 216 | 2018 | JVL Agro Industries Ltd. | 22/02/18 | 07/08/18 |
| 129 | 101 | 2019 | Safe and Secure logistics pvt. Ltd. | 25/01/19 | 28/02/19 |
| 130 | 796 | 2019 | M/S CHANDRAHASHNI ISPAT PVT.LTD., | 15.07.2019 | 06-11-2019 |
| 131 | 128 | 2018 | M/S MARUTI AGRICO, | 05.02.2018 | 06-08-2018 |
| 132 | 151 | 2018 | M/S ALOK KUMAR SUJIT KUMAR | 07.02.2018 | 08/03/18 |
| 133 | 84 | 2018 | VIJAY ENTERPRISES | 23.02.2018 | 18.04.2019 |
| 134 | 139 | 2018 | SAROJ TRADING COMPANY | 06.02.2018 | 01.08.2019 |
| 135 | 175 | 2018 | M/S Sabarwal Traders GSTN 09AYRPS3745F12T , Purchaser | 16.02.2018 | 10.10.2018 |
| 136 | 343 | 2018 | CABLE CORPORATION OF INDIA LTD. | 09.03.2018 | 15.04.2019 |
| 137 | 389 | 2018 | A C M E ELECTRICALS AND INDUSTRIAL COMPANY | 14.03.2018 | 28.08.2018 |
| 138 | 1056 | 2018 | M/S Krishna Enterprises, PURCHASER | 01.08.2018 | 27.09.2018 |

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|-------|------------------------|--------------------------|---|--------------------------|---|
| 139 | 1110 | 2018 | EVER GREEN INFRA SOLUTION | 13.08.2018 | 28.09.2018 |
| 140 | 1222 | 2018 | M/S Jhansi Enterprises SELLER | 11.09.2018 | 12.10.2018 |
| 141 | 1229 | 2018 | ADVANCE INFRASTRUCTURE PVT LTD | 12.09.2018 | 22.10.2018 |
| 142 | 1230 | 2018 | ADVANCE INFRASTRUCTURE PVT LTD | 12.09.2018 | 22.10.2018 |
| 143 | 1231 | 2018 | ADVANCE INFRASTRUCTURE PVT LTD | 12.09.2018 | 22.10.2018 |
| 144 | 1237 | 2018 | M/S P K Trading COMPANY, Purchaser | 13.09.2018 | 27.10.2018 |
| 145 | 1372 | 2018 | JHANSI GOLDEN TRANSPORT CORPORATION | 12.10.2018 | 16.11.2018 |
| 146 | 1642 | 2018 | C T S TRANS SOLUTION | 19.12.2018 | 10.01.2019 |
| 147 | 1700 | 2018 | VETRON TRADE LINK PVT LTD | 11.01.2019 | 16.09.2019 |
| 148 | 1703 | 2018 | M/S Radhe Radhe Ispat pvt Ltd 122/235 Fazalganj Kanpur GSTN 09AACCR7807B1Z1, Seller | 03.01.2019 | 05.02.2019 |
| 149 | 1015 | 2018 | M/S Natraj Mobile Pvt Ltd | 18.07.2018 | 28.09.2018 |
| 150 | 15 | 2019 | A J TOBACCO PVT LTD | 08.01.2019 | 18.02.2019 |
| 151 | 22 | 2019 | M/S OM Sai TRADERS Seller | 10.01.2019 | 21.02.2019 |
| 152 | 45 | 2019 | ABHISHEK SALES | 17.01.2019 | 18.02.2019 |
| 153 | 157 | 2019 | KHURJA CEREMIC | 07.02.2019 | 08.03.2019 |
| 154 | 384 | 2019 | C T S TRANS SOLUTION | 29.03.2019 | 02.05.2019 |
| 155 | 797 | 2019 | GIRRAJ CORGO PVT LTD | 15.07.2019 | 26.09.2019 |
| 156 | 817 | 2019 | KONKA LOCK STATION | 19.07.2019 | 20.08.2019 |
| 157 | 913 | 2019 | GIRRAJ CORGO PVT LTD | 13.08.2019 | 16.09.2019 |
| 158 | 748 | 2017 | Manjunath Trading Compny | 27/11/17 | 19/01/18 |
| 159 | 33 | 2018 | Manjunath Trading Compny | 27/11/17 | 19/01/18 |
| 160 | 1240 | 2018 | KARTIKE ENTERPRISES | 14.09.2018 | 23/10/2018 |
| 161 | 118 | 2019 | Prakash Traders and Another | 29.01.2019 | 18.04.2019 |
| 162 | 1297 | 2018 | KOMAL TRADERS | 27.09.2018 | 30/10/2018 |
| 163 | 1299 | 2018 | VERMA ROADWAYS | 27.09.2018 | 06/09/2019 |
| 164 | 992 | 2019 | GBN International | 05/10/19 | 13/11/19 |
| 165 | 139 | 2019 | AL MADINA TRADERS | 31.01.2019 | 06/03/19 |
| 166 | 141 | 2019 | AL MADINA TRADERS | 31.01.2019 | 06/03/19 |
| 167 | 1267 | 2018 | VERMA ROADWAYS | 24.09.2018 | 29/10/18 |
| 168 | 16 | 2019 | KRISHNA GROUP | 08.01.2019 | 11/02/19 |
| 169 | 348 | 2019 | J.M.D. METAL PVT LTD | 26.03.2019 | 30/07/19 |
| 170 | 1355 | 2018 | MRF LIMITED, VIKAS NAGAR LUCKNOW | 10.10.2018 | 05/08/19 |
| 171 | 1356 | 2018 | MRF LIMITED, VIKAS NAGAR LUCKNOW | 10.10.2018 | 19/08/19 |
| 172 | 816 | 2019 | RANCHI CARRING CORPORATION | 19.07.2019 | 20/08/19 |
| 173 | 1467 | 2018 | SHREE MAHAKALI TRADING CO. | 16.11.2018 | 16/11/18 |
| 174 | 255 | 2018 | SURAJ TRANSPORT CO. | 28.02.2018 | 25/07/19 |
| 175 | 824 | 2019 | K B K PLASCON PVT LTD | 22.07.2019 | 26/08/19 |
| 176 | 1061 | 2018 | UMA SHANKAR AWASTHI | 01.08.2018 | 05/10/18 |
| 177 | 1175 | 2018 | STHL INDIA PVT LTD | 28.08.2018 | 01/10/18 |
| 178 | 128 | 2019 | JAI MAHAVEER TRADING CO. | 31.01.2019 | 06/03/19 |
| 179 | 1254 | 2018 | OM NARAYAN RESPONDENT | 18.09.2018 | 25/10/18 |
| 180 | 810 | 2019 | RAM INDIA COMPANY AND OTHERS | 18.07.2019 | 19/08/19 |
| 181 | 202 | 2018 | M/s SUNRISE TRADERS | 14/03/18 | 19/11/18 |
| 182 | 429 | 2018 | M/s Shyam Traders | 10/08/18 | 10/08/18 |
| 183 | 513 | 2018 | M/S Shree Flavours LLP | 29/03/18 | 02/08/18 |

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| 184 | 559 | 2018 | M/s Rimjhim Ispat Limited 09AAACR6582K1ZV | 02/04/18 | 18/09/18 |
| 185 | 904 | 2018 | M/S Verma Roadways/ Kusum Enterprises | 05/06/18 | 09/08/18 |
| 186 | 1096 | 2018 | M/s Tajpuria Industries Private Limited | 09/08/18 | 05/10/18 |
| 187 | 1188 | 2018 | M/s Godrej and Boyce Manufacturing Co. Ltd. 09AAACG1395D1ZS | 30/08/18 | 30-01-2019 |
| 188 | 1269 | 2018 | M/s UNIQUE ENERGOS PRIVATE LIMITED | 09/10/18 | 13/11/18 |
| 189 | 1325 | 2018 | M/s M/S KATIYAR TRADERS | 04/10/18 | 12/11/18 |
| 190 | 1332 | 2018 | M/s New India transport Service 07AAOFN4767F1ZV | 05/10/18 | 02/08/19 |
| 191 | 1406 | 2018 | M/s Diamond metal | 30/10/18 | 30/10/18 |
| 192 | 1428 | 2018 | M/s FIVE STAR ENTERPRISES/SELLER | 11/02/18 | 26-08-2019 |
| 193 | 1689 | 2018 | M/s Bhagyashree Sales And Another 22ADBPTB8598E1ZB | 03/01/19 | 05/02/19 |
| 194 | 244 | 2019 | M/s NEPTUNE SALES CORPORATION | 28-02-2019 | 29-03-2019 |
| 195 | 245 | 2019 | M/s NEPTUNE SALES CORPORATION | 28-02-2019 | 29-03-2019 |
| 196 | 289 | 2019 | M/s A.J. Sughandhi Pvt Ltd. 09AALCA7613D12Q | 11/03/19 | 12/04/19 |
| 197 | 388 | 2019 | M/s Kanha International | 29/03/19 | 22/08/19 |
| 198 | 473 | 2019 | M/s A.P.L. Metals Pvt. Ltd. | 23/05/19 | 23/05/19 |
| 199 | 756 | 2019 | M/s Ram India Company 07APWPK8731K123 | 04/07/19 | 05/08/19 |
| 200 | 764 | 2019 | M/s E.A OVERSEAS AND ANOTHER | 07/04/19 | 08/05/19 |
| 201 | 896 | 2019 | M/s R K INTERNATIONAL & OTHER | 06/08/19 | 25/09/19 |
| 202 | 1054 | 2019 | M/S Rahman Industries Ltd. | 20/09/19 | 23/10/19 |
| 203 | 129 | 2018 | M/S Eaan Plast India Pvt Ltd V/S U.P Govt. | 05.02.2018 | 30/07/19 |
| 204 | 1207 | 2018 | M/S Naveen Kumar Patel & Co. | 06.09.2018 | 09.10.2018 |
| 205 | 1506 | 2018 | Pukhrayan Metal Ind. | 29/11/18 | 26.02.19 |
| 206 | 1513 | 2018 | M/S SHAH CONCAST (P) LTD RANA CHAUK MUZAFARANAGAR 09AAMCS0240F1ZI | 30/11/18 | 30/11/18 |
| 207 | 1514 | 2018 | M/S SHAH CONCAST (P) LTD RANA CHAUK MUZAFARANAGAR 09AAMCS0240F1ZI | 30/11/18 | 30/11/18 |
| 208 | 1515 | 2018 | M/S SHAH CONCAST (P) LTD RANA CHAUK MUZAFARANAGAR 09AAMCS0240F1ZI | 30/11/18 | 30/11/18 |
| 209 | 858 | 2019 | NEW DELHI AHMEDABAD TRANSPORT AGENCY GSTN 24CLTPK3223M12R | 30/07/19 | 16/09/19 |
| 210 | 19 | 2019 | Golden Traders | 08/01/19 | 17/07/19 |
| 211 | 438 | 2019 | F M INDUSTRIES BY PASS ROAD HARIDWAR GSTN 05FEQPM5807E1ZB | 08/04/19 | 25/07/19 |
| 212 | 930 | 2019 | B S TRADERS BULANDASHAR | 19.08.2019 | 23.10.2019 |
| 213 | 689 | 2019 | Lucky Transport Company | 30/07/19 | 30/07/19 |
| 214 | 716 | 2019 | M/S SARSWATI TRANSPORT COMPANY HOUSE NO 890 UMESH VIHAR TRANSPORT NAGAR MEERUT | 17/07/19 | 17/07/19 |
| 215 | 746 | 2019 | Lucky Traders | 27/06/19 | 19/09/19 |
| 216 | 267 | 2018 | M/S AMARDEEP LOGISTICS VS. U.P.GOV. | 28.02.2018 | 10-08-2018 |

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|-------|------------------------|--------------------------|--|--------------------------|---|
| 217 | 428 | 2018 | M/S J.K.TYRE AN IN. VS. U.P.GOV. | 20.03.2018 | 01-08-2018 |
| 218 | 494 | 2018 | M/S GODREJ & VICE MANUF.COMPANY LTD. VS. U.P.GOV. | 29.03.2018 | 04-01-2019 |
| 219 | 922 | 2018 | M/S INTERPUMP HYDRAULICS INDIA PVT.LTD. | 02.07.2018 | 11-02-2019 |
| 220 | 1160 | 2018 | M/S FABLAS IMPLEX PVT.LTD. | 23.08.2018 | 24-09-2018 |
| 221 | 1289 | 2018 | M/S HINDUSTAN TRADERS | 26.09.2018 | 13.11.2018 |
| 222 | 1290 | 2018 | M/S- FINE TRADERS | 26.09.2018 | 13.11.2018 |
| 223 | 1291 | 2018 | M/S GULSHAN TRADERS | 26.09.2018 | 13.11.2018 |
| 224 | 1292 | 2018 | M/S NATIONAL TRADERS | 26.09.2018 | 13.11.2018 |
| 225 | 7 | 2019 | M/S S.K. COAL DEPOT | 7.01.2019 | 15-02-2019 |
| 226 | 731 | 2019 | M/S SOHAN TRADING CO. | 31.05.2019 | 30.09.2019 |
| 227 | 759 | 2019 | M/S A.J. SUGANOHI PVT.LTD. | 04.07.2019 | 05-08-2019 |
| 228 | 870 | 2017 | M/S Maa Vindhyavasini Tobacco Pvt. Ltd. | 24.01.18 | 24.01.18 |
| 229 | 230 | 2018 | M/S Anil Kumar And Sons | 26.02.18 | 10.10.18 |
| 230 | 208 | 2018 | M/S Maa Mahamaya Alloys Pvt. Ltd. | 21.02.18 | 22.05.19 |
| 231 | 209 | 2018 | M/S Maa Mahamaya Alloys Pvt. Ltd. | 21.02.18 | 08.03.19 |
| 232 | 237 | 2018 | M/S Kashi Bartan Bhandar | 27.02.18 | 02/08/19 |
| 233 | 85 | 2019 | M/S Agrawal Brothers | 24.01.19 | 27.02.19 |
| 234 | 14 | 2018 | S.S.R Logistics | 11/01/18 | 11/01/18 |
| 235 | 545 | 2018 | Shakumbhari Ispat | 30/03/18 | 08/03/19 |
| 236 | 360 | 2018 | Trimurti fragrances | 10/09/18 | 10/09/18 |
| 237 | 688, 691 | 2018 | State of U.P | 10/09/18 | 10/09/18 |
| 238 | 950 | 2018 | Uma shankar Sale Corporation | 02/08/18 | 28-09-2018 |
| 239 | 71 | 2019 | Uttaranch Steel Pvt.Ltd | 13/01/19 | 25/02/19 |
| 240 | 75 | 2019 | Uttaranch Steel Pvt.Ltd | 13/01/19 | 25-02-2019 |
| 241 | 542 | 2019 | Kamal Trading Company | 02/05/19 | 24-07-2019 |
| 242 | 293 | 2018 | Gangotri Steels Syndicate | 24/02/18 | 12/04/19 |
| 243 | 1015 | 2019 | A R Garments and Cloths and Another | 17/09/19 | 18.10.2019 |
| 244 | 1519 | 2018 | M/S Shubh traders LAL GOPAL GANJ ALLAHABAD | 30/11/18 | 30/11/18 |
| 245 | 523 | 2018 | M/S Shiv Shakti Steels | 29/03/18 | 09/08/18 |
| 246 | 260 | 2019 | Mukund Lal Reoti Prasad | 05.03.2019 | 15.04.2019 |
| 247 | 404 | 2019 | M/S Maa Bhawani Traders | 30/03/19 | 06/05/19 |
| 248 | 402 | 2019 | M/S Maa Bhawani Traders | 30/03/19 | 06/05/19 |
| 249 | 244 | 2018 | M/S Utkarsh India Limited | 27/02/18 | 15/10/19 |
| 250 | 135 | 2018 | M/S Industrial Auto Mobiles | 06/02/18 | 25/07/18 |
| 251 | 755 | 2017 | M/S Jafri Enterprises | 14/11/17 | 10/04/19 |
| 252 | 416 | 2018 | M/S Trident Metal Energy Pvt. Ltd. | 16/03/18 | 01/08/18 |
| 253 | 772 | 2017 | M/S Durga Rai Vijay Kumar | 17/11/17 | 17/11/17 |
| 254 | 273 | 2018 | M/S Mukesh Kumar Gupta | 28/02/18 | 15/04/19 |
| 255 | 127 | 2018 | M/s BHARAT IRON STORE | 10/04/19 | 10/04/19 |
| 256 | 152 | 2018 | M/s V. D. UDYOG GSTIN 09AFMPD1604A124 | 02/07/18 | 03/08/18 |
| 257 | 443 | 2018 | Ms/ GOODWILL TRANSPORT | 20/03/2018 | 10/11/18 |
| 258 | 458 | 2018 | M/s R.A.S. POLYTAX PVT. LTD. | 03/09/18 | 18/09/18 |
| 259 | 1517 | 2018 | M/s SHUBH TRADERS | 22/08/2019 | 22/08/19 |
| 260 | 771 | 2019 | M/S The New Golden Transport Company | 07/05/19 | 07/08/19 |

| S.No. | Writ Petition No | Writ Petition Year | Petitioner Name | Date of Interim Order | Date of Final Order of H.C. or Decision Pending |
|-------|------------------------|--------------------------|---|--------------------------|---|
| 261 | 806 | 2019 | M/S Rajesh Ply Wood & HardWare and 14 Others | 21/03/18 | 19/08/19 |
| 262 | 756 | 2017 | M/S RAJAT TRADING CO., MIRZAPUR AKABARPUR | 14/11/17 | 10/04/19 |
| 263 | 757 | 2017 | M/S CHAUHAN ISPAT, AMBEDKAR NAGAR | 14/11/17 | 10/04/19 |
| 264 | 449 | 2018 | M/S LOKA ISPAT PVT. LTD., RAMGHAT ROAD ALIGARH | 21/03/18 | 11/10/18 |
| 265 | 863 | 2019 | M/S TRISHAN EXPORT PVT. LTD., A J C BOSE ROAD, KOLKATA | 30/07/19 | 16/09/19 |
| 266 | 217 | 2018 | M/S J.V.L AGRO INDUSTRIES LTD. VARANASI | 22/08/18 | 11/03/19 |
| 267 | 218 | 2018 | M/S J.V.L AGRO INDUSTRIES LTD. VARANASI | 22/02/18 | 11/03/19 |
| 268 | 436 | 2019 | M/S ANAND TRADERS, BALLIA | 08/04/19 | 10/05/19 |
| 269 | 1234 | 2018 | POLO INTERNATIONAL, DELHI | 13.09.2018 | 18.01.2019 |
| 270 | 1236 | 2018 | POLO INTERNATIONAL, DELHI | 13.09.2018 | 18.01.2019 |
| 271 | 237 | 2019 | M/S MAA BHAWANI TRADERS, SIBPUR HAWARAH | 26.02.19 | 27.03.19 |
| 272 | 1425 | 2018 | M/S KIRAN ENTERPRISES, | 02/11/18 | 08/03/19 |
| 273 | 532 | 2018 | M/S IMAMI PAPER MILLS | 30/03/18 | 18/07/18 |
| 274 | 403 | 2018 | M/S RAM KRISNA SELS | 15/03/18 | 06/08/18 |
| 275 | 240 | 2018 | M/S RIMJHIM ISPAT LTD. | 27/02/18 | 01/08/18 |
| 276 | 472 | 2019 | M/S S.S. STEELS | 16/05/19 | 16/05/19 |
| 277 | 691 | 2019 | M/S R.S.Y. INT BHATTA U.P. | 28/05/19 | 23/07/19 |
| 278 | 1196 | 2018 | M/S RANI SATI SMELTERS | 04/09/18 | 04/09/18 |
| 279 | 263 | 2018 | M/S SHREE AJENCY | 28/02/18 | 28/02/18 |
| 280 | 39 | 2019 | M/S PURVANCHAL FREIGHT CARRIER PVT. LTD. | 17.01.2019 | 2/18/2019 |
| 281 | 435 | 2018 | M/S LYON GLOBAL KANPUR | 20/03/2018 | 26/07/2018 |
| 282 | 563 | 2018 | M/S SHAURYA ENTERPRISES | 03.04.18 | 05.04.18 |
| 283 | 26 | 2019 | Steel Center B.O. Nadarganj Industrial Area | 1/10/2019 | 11.02.2019 |
| 284 | 77 | 2018 | M/S PUNEET AUTOMOBILE PVT,LTD. | 24.01.18 | 11.04.19 |

10. That there are various petitions which are pending before Hon'ble High Court after granting interim orders regarding release of goods/vehicle. The list of the writ pending writ petitions are detailed hereunder:

| S.No. | Writ Petition No | Writ Petition Year | Petitioner Name | Date of Interim Order |
|-------|------------------------|-----------------------|--|-----------------------------|
| 1 | 2 | 3 | 4 | 5 |
| 1 | 809 | 2017 | M/S Rudraksh Ceramics Private Limited | 06/12/17 |
| 2 | 210 | 2018 | Atul Pumps Pvt Ltd | 07/03/18 |
| 3 | 340 | 2018 | M/S Ramsons New Delhi | 03/08/18 |
| 4 | 402 | 2018 | Hari oil and general mills | 15/03/2018 |
| 5 | 517 | 2018 | Kanodia Tachno Plast Ltd. | 29/03/2018 |
| 6 | 520 | 2018 | Akash Traders | 29/03/18 |
| 7 | 530 | 2018 | Shri Mehndipur Balaji Traders Ltd | 30/03/2018 |
| 8 | 1064 | 2019 | Super Plastronics Pvt Ltd | 23/09/19 |
| 9 | 869 | 2019 | Falcon Infratech Delhi | 28/07/19 |
| 10 | 1582 | 2018 | Asha Cargo Movers | 11/12/18 |
| 11 | 929 | 2019 | DEEP INDUSTRIES LTD | 19.08.2019 |
| 12 | 718 | 2019 | Gujrat Fleet carrier Pvt. Ltd. | 01/05/18 |
| 13 | 1181 | 2018 | S.P. Fabricators | 28/08/19 |
| 14 | 852 | 2017 | M/S Kamal Metals, Hathras | 13.12.17 |
| 15 | 143 | 2018 | M/S Savitri Steels Ghaziabad | 07.02.2018 |
| 16 | 337 | 2018 | Ncl Wintech India | 07/03/18 |
| 17 | 371 | 2018 | S.B International | 14.03.18 |
| 18 | 418 | 2018 | Boots India | 16.03.18 |
| 19 | 1227 | 2018 | M/S KRIPAL POLIMERS PVT LTD. | 09/11/18 |
| 20 | 877 | 2018 | CHW Fordge Pvt. Ltd. | 18.07.18 |
| 21 | 938 | 2018 | Maheshwari Tobacco Store | 06/07/18 |
| 22 | 942 | 2018 | M/S Jai Baba Amarnath Industries | 10/08/18 |
| 23 | 1008 | 2018 | M/S Siyaram Transport Company, Jalesar, Etah | 18/07/18 |
| 24 | 1049 | 2018 | M/S Corp Meditek Pvt. Ltd. Delhi | 31.07.2018 |
| 25 | 1092 | 2018 | M/S Girraj Supari Traders, Mathura | 08.08.2018 |
| 26 | 1126 | 2018 | M/S Shanti Vyas Transport Company, Delhi | 16/08/18 |
| 27 | 1256 | 2018 | Suraj Freight Carrier Pvt. Ltd. | 18.09.18 |
| 28 | 1257 | 2018 | Shri Balaji Concast Unit-Ii Pvt. Ltd. | 18.09.18 |
| 29 | 1377 | 2018 | Singhal Iron Store | 20/01/18 |
| 30 | 1423 | 2018 | Chhedha Electricals & Electronics Pvt. Ltd. | 16/01/18 |
| 31 | 26142/MB | 2018 | Sri Narayan Traders, Subhash Marg, Lucknow | 08.12.17 |
| 32 | 33 | 2019 | M/S New Panther Transport Company | 28/03/19 |
| 33 | 264 | 2019 | M/S T.C.I. Fright Ltd., Faridabad | 07/03/19 |
| 34 | 672 | 2019 | 1) A K Overseas ,New Delhi 2) Brass Power Tools, New Delhi 3) A S Enterprises New Delhi 4) E A Overseas ,New Delhi | 24.05.19 |
| 35 | 682 | 2019 | M/S Ganeshi Lal Hetram Ram, Rewari | 27/05/19 |
| 36 | 715 | 2019 | M/S Blue Dart Express Ltd | 30/05/19 |

| S.No. | Writ Petition No | Writ Petition Year | Petitioner Name | Date of Interim Order |
|-------|------------------------|-----------------------|--|--------------------------|
| 37 | 721 | 2019 | Banaras Glasses Private Limited | 05/03/18 |
| 38 | 899 | 2019 | Chawla Sugandhi Bhandar | 22/02/18 |
| 39 | 1629 | 2018 | M/S GARG IRON AND PLYWOOD | 30/03/18 |
| 40 | 1025 | 2019 | SHAKTI SUPPLIERS | 18/09/19 |
| 41 | 1122 | 2018 | M/S TULSI ENTERPRISES | 16/08/18 |
| 42 | 1298 | 2018 | M/S B.R INDUSTRIES | 27/09/18 |
| 43 | 1583 | 2018 | M/S ASHU TRADERS | 12/12/18 |
| 44 | 939 | 2018 | M/S B.R AGRICULTURE | 06/07/18 |
| 45 | 1322 | 2018 | M/S PRDEEP KUMAR GUPTA AND BROTHERS | 04/10/18 |
| 46 | 942 | 2018 | Jai Baba Amarnath Industries | 08/10/18 |
| 47 | 143 | 2018 | Savitri Steel | 02/07/18 |
| 48 | 243 | 2018 | Krishna Tar product | 02/12/18 |
| 49 | 991 | 2019 | G.L.S Film Industries | 13/09/19 |
| 50 | 480 | 2018 | Century Enka Ltd. Co. | 27/03/18 |
| 51 | 1060 | 2018 | P.C Supplier Co. | 01/08/18 |
| 52 | 1063 | 2018 | P.C Supplier Co. | 02/08/18 |
| 53 | 894 | 2018 | R.G Carrying Corporation | 31/05/2018 |
| 54 | 1305 | 2018 | Dhanad Express Transport | 10/01/18 |
| 55 | 269 | 2019 | Signapur Carring Corporation | 03/07/19 |
| 56 | 82 | 2018 | Shri Mohit Garg Authorized signatory of MRF limited | 25-01-2018 |
| 57 | 354 | 2018 | Sri Ramesh Kumar Choudhary director of RAS Polytex Ltd | 15-03-2018 |
| 58 | 522 | 2018 | Jakson Engineering Pvt Ltd Noida | 29-03-2018 |
| 59 | 560 | 2018 | Shri Rajeev Kumar Goel Dirctor of Rimjhim Ispat Ltd | 04/02/18 |
| 60 | 735 | 2018 | M/S Som Metal Store kanpur and 6 others | 05--03-2018 |
| 61 | 934 | 2018 | M/S SHREE SIDDHNATH WOOD PRODUCT LLP- Shri Vijay Kumar jain Director | 07-06_2018 |
| 62 | 941 | 2018 | M/S Soni Traders and 4 Ohters registered dealer | 13-06-2018 |
| 63 | 1147 | 2018 | Prop Suresh gupta | 20-08-2018 |
| 64 | 1183 | 2018 | Prop- Ankit Gupta | 16-08-2018 |
| 65 | 936 | 2019 | M/S Gogaji traders | 19-08-2019 |
| 66 | 938 | 2019 | Vikash Contractor | 19-08-2019 |
| 67 | 1061 | 2019 | M/S satnam Packaging | 23-09-2019 |
| 68 | 677 | 2019 | Porwar khad bhandar | 24/05/19 |
| 69 | 806 | 2017 | M/S R.K Oversease rajive chok clolony ghaziabad | 21.02.2018 |
| 70 | 806 | 2017 | M/S Fardeen readymade center, kanpur | 21.02.2018 |

| S.No. | Writ Petition No | Writ Petition Year | Petitioner Name | Date of Interim Order |
|-------|------------------------|-----------------------|---|--------------------------|
| 71 | 806 | 2017 | M/S Sonu collections, kanpur | 21.02.2018 |
| 72 | 41 | 2018 | M/S Om Disposals V/S U.P. Gov | 30.04.2018 |
| 73 | 486 | 2018 | M/S Venere India Marketing Pvt Ltd | 27.03.2018 |
| 74 | 506 | 2018 | M/S Ureka Forced Ltd | 02.05.2018 |
| 75 | 510 | 2018 | M/S Sheela Foam Ltd GBN | 28.03.2018 |
| 76 | 509 | 2018 | M/S Sheela Foam Ltd, noida | 28.03.2018 |
| 77 | 551 | 2018 | M/S Navyug Airconditioning, Ghaziabad | 03.04.2018 |
| 78 | 873 | 2018 | M/S M.R.F. Ltd | 28.05.2018 |
| 79 | 1004 | 2018 | M/S Bihari jee Containers Pvt Ltd | 18.07.2018 |
| 80 | 1004 | 2018 | M/S Bihari jee Containers Pvt Ltd | 18.07.2018 |
| 81 | 1004 | 2018 | M/S Bihari jee Containers Pvt Ltd | 18.07.2018 |
| 82 | 1293 | 2018 | M/S N.K.G Infrastructure | 26.09.2018 |
| 83 | 1131 | 2019 | M/S Garsim industries ltd. | 01.10.2019 |
| 84 | 1142 | 2019 | M/S Sikkaim logistics servcws ghaziabad | 17.10.2019 |
| 85 | 1024 | 2019 | Vivid wire ltd. | 18/09/19 |
| 86 | 257 | 2018 | D.P Garg and Company | 16/03/18 |
| 87 | 676 | 2018 | M/s /best choice hardware | 23/04/2018 |
| 88 | 85 | 2018 | M/S Hind logistics | 25.01.2018 |
| 89 | 105 | 2018 | M/S R.R. Agro Industries, Mundka Delhi | 31.01.2018 |
| 90 | 412 | 2018 | M/S BALAJI MARKETING | 16/03/18 |
| 91 | 870 | 2018 | M/S A.K. METALS TRADERS | 1.8.2019 |
| 92 | 1039 | 2018 | M/S Tirupati Structural Ltd Sahibabad Gzb | 21.07.2018 |
| 93 | 1419 | 2018 | M/S ABILITIES INDIA PISTON AND RINGS LTD | 02.11.2018 |
| 94 | 253 | 2019 | M/S NITCO LOGISTIC PVT LTD | 02/03/19 |
| 95 | 620 | 2019 | M/S ABILITIES INDIA PISTON AND RINGS LTD | 14/05/19 |
| 96 | 738 | 2019 | M/S RAHEES AHMED & COMPANY | 12/06/19 |
| 97 | 1162 | 2018 | MOHD. MAHROOF PROP. UJJALA TRADERS GSTN-09ECKEM9980H12Q | 24.08.2018 |
| 98 | 1067 | 2019 | M/S-CHAUHAN TRADERS GSTN-07AKJPC1837E1ZI | 23.09.2018 |
| 99 | 1161 | 2019 | M/S-F. A. TRADERS GSTN-07ACKPF6826B1ZU | 19.10.19 |
| 100 | 1156 | 2019 | M/S- YUCCA INNOVATION PVT LTD GSTN-09AAACY7363B2Z9 | 24.10.19 |

| S.No. | Writ Petition No | Writ Petition Year | Petitioner Name | Date of Interim Order |
|-------|------------------------|-----------------------|--|--------------------------|
| 101 | 1328 | 2018 | RK INTERNATIONAL | 04.10.18 |
| 102 | 1144 | 2018 | MASHA ENTERPRISES | 21.08.2018 |
| 103 | 895 | 2018 | Shri Sanjeev Maggo Authorised Sinatory M/S Minda Distribution and Service Limited 301/223, Mukundpur, Delhi-42 | 02.07.2018 |
| 104 | 1076 | 2018 | RAJAT INDUSTRIES (07AAECR0171Q1Z2) | 06.08.18 |
| 105 | 1189 | 2018 | UNITED WARE HOUSING PVT LTD (09AAACU0102E3ZZ) | 30.08.18 |
| 106 | 1566 | 2018 | HAR GOVIND TAX FAB DELHI | 07.12.18 |
| 107 | 1409 | 2018 | SHREE VISHNU ROAD CARRIER (18AAMFS2676L1ZG) | 1.11.18 |
| 108 | 1076 | 2019 | K.Y TOBACCO WORKS PVT LTD (09AAGCK6608M1Z1) | 24.9.19 |
| 109 | 989 | 2019 | KAY PAN FRAGRANCEPVT LTD (09AAECK8045Q1Z5) | 13.9.19 |
| 110 | 1152 | 2019 | PANKAJ LOGISTICS | 18.10.19 |
| 111 | 69 | 2019 | SHRI SAI ENTERPRISES | 23.01.2019 |
| 112 | 511 | 2019 | UD FABRICATORS | 26.04.2019 |
| 113 | 1018 | 2019 | AVG LOGISTICS | 20.09.19 |
| 114 | 259 | 2018 | NEERU MENTHOL PVT LTD | 26.02.2018 |
| 115 | 433 | 2018 | EVEREST TRADING CO. | 20.03.2018 |
| 116 | 339 | 2018 | RECICAL PLASTPACK PVT. LTD | 08.03.2018 |
| 117 | 1091 | 2018 | EVEREST TRADING CO. | 08.08.2018 |
| 118 | 431 | 2018 | EVEREST TRADING CO. | 20.03.2018 |
| 119 | 1089 | 2018 | PARAGON INDUSTRIES LIMITED | 07.08.2018 |
| 120 | 432 | 2018 | M/s Modern Traders | 20/03/18 |
| 121 | 475 | 2018 | M/S Orient Bell Limited | 29/03/18 |
| 122 | 824 | 2018 | M/S Sanat Products Ltd. | 23/05/18 |
| 123 | 926 | 2018 | M/S Pradeep Iron Syndicate | 04/07/18 |
| 124 | 1461 | 2018 | M/S Sakshi Enterprises | 15/11/18 |
| 125 | 1464 | 2018 | M/S Sakshi Enterprises | 15/11/18 |
| 126 | 1463 | 2018 | M/S Sakshi Enterprises | 15/11/18 |
| 127 | 953 | 2019 | M/s Suraj Frieght Carrier | 22/08/19 |
| 128 | 1043 | 2019 | M/s Ram India Co | 19/09/19 |
| 129 | 1046 | 2019 | M/s R K INTERNATIONAL | 19/09/19 |
| 130 | 1132 | 2019 | M/s Kumar Enterprises | 01/10/19 |

| S.No. | Writ Petition No | Writ Petition Year | Petitioner Name | Date of Interim Order |
|-------|------------------------|-----------------------|---|--------------------------|
| 131 | 457 | 2018 | M/S M.R.F. LTD, GORAKHPUR | 27.03.2018 |
| 132 | 791 | 2018 | M/S Arpit Transport | 17.05.2018 |
| 133 | 909 | 2018 | M/S ABHAY TRADERS, | 08.06.2018 |
| 134 | 1129 | 2018 | M/S Ureka Forbs Ltd. | 18.08.2018 |
| 135 | 1608 | 2018 | M/S SHRI ENTERPRISES, | 14.12.2018 |
| 136 | 90 | 2018 | M/S Shivhare Traders Mission Road Complex Karvi GSTN 09BTBPK7213E1ZV Purchaser | 25.01.2018 |
| 137 | 239 | 2018 | RIMJHIM ISPAT | 27.02.2018 |
| 138 | 386 | 2018 | M/S Gayatri Project Ltd, 386/2018 Purchaser | 14.03.2018 |
| 139 | 427 | 2018 | SHRI CEMENT LTD U.P. GRINDING UNIT | 19.03.2018 |
| 140 | 479 | 2018 | PANNA LAL AND CO. | 28.03.2018 |
| 141 | 1272 | 2018 | P K TRADING COMPANY | 27.02.2018 |
| 142 | 1430 | 2018 | M/S Loka Ispat Pvt Ltd, Purchaser | 02.11.2018 |
| 143 | 1587 | 2018 | DELHI FLOUR MILL COMPANY LTD | 12.12.2018 |
| 144 | 349, 50 | 2018 | M/S Vivek Brothers And Verma Roadways , Transporter | 19.01.2018 |
| 145 | 270 | 2019 | M/S A J Sugandhi Pvt Ltd A-5 Site 1 Panki Indus Area Kanpur GSTN 09AALCA7613D1ZQ 270/2019 Seller | 07.03.2019 |
| 146 | 651 | 2019 | B. P. T. MARKETING | 30.05.2019 |
| 147 | 727 | 2019 | DEEPAM ROADWAYS | 31.05.2019 |
| 148 | 73 | 2018 | ABHISHEK GOYAL HUF | 05.02.2018 |
| 149 | 75 | 2018 | ABHISHEK GOYAL HUF | 05.02.2018 |
| 150 | 68 | 2018 | DELHI CALCUTTA CARRING CORPORATION | 23.02.2018 |
| 151 | 223 | 2018 | LAKHOTIA TRANSPORT COM. | 23.02.2018 |
| 152 | 390 | 2018 | MAA VINDWASINI TOBBACCO PVT.LTD | 14.03.2018 |
| 153 | 391 | 2018 | SAI FILES INTERNATIONAL RESPOND | 14.03.2018 |
| 154 | 409 | 2018 | BK AGRAWAL MERCHANT PVT LTD | 16.03.2018 |
| 155 | 436 | 2018 | AARNA LOGISTICS AND OTHERS | 20.03.2018 |

| S.No. | Writ Petition No | Writ Petition Year | Petitioner Name | Date of Interim Order |
|-------|------------------------|-----------------------|---|--------------------------|
| 156 | 460 | 2018 | VARANASI FAN INDUSTRIES PVT.LTD | 27.03.2018 |
| 157 | 488 | 2018 | MANGAL TUBE CORPORATION | 27.03.2018 |
| 158 | 531 | 2018 | ALLIED POWER & ENERGY SOLUTION | 30.03.2018 |
| 159 | 534 | 2018 | DURGA AGRO OIL PVT LTD | 30.03.2018 |
| 160 | 536 | 2018 | GODREJ AND BOUYERS MANUFACTURING | 30.03.2018 |
| 161 | 935 | 2018 | PRAGATI UDYOG | 06.07.2018 |
| 162 | 1300 | 2018 | RAJAVAT STEELS | 27.09.2018 |
| 163 | 1331 | 2018 | MONTAGA ENTERPRISES | 05.10.2018 |
| 164 | 1348 | 2018 | SANJAY IRON STORES | 09.10.2018 |
| 165 | 160 | 2019 | GOLD STAR | 07.12.2019 |
| 166 | 1658 | 2018 | S.R. SALES | 19.12.2018 |
| 167 | 1468 | 2018 | JAI ENTERPRISES | 01.11.2018 |
| 168 | 975 | 2019 | A S TRADERS | 13.09.2019 |
| 169 | 314 | 2019 | NEPTUNE SALES CORPORATION | 14.03.2019 |
| 170 | 911 | 2019 | AK METAL TRADERS | 13.08.2019 |
| 171 | 241 | 2018 | BLR LOGISTICS LTD MUMBAI | 27.02.2018 |
| 172 | 597 | 2018 | MANAK CHAND RAJAN KUMAR | 09.04.2018 |
| 173 | 994 | 2018 | SUPER EMPIRE AND 02 OTHERS | 16.07.2018 |
| 174 | 157 | 2018 | THREADS INDIA LTD | 08.02.2018 |
| 175 | 942 | 2019 | MAA VINDWASINI TOBBACCO PVT.LTD | 19.08.2019 |
| 176 | 1013 | 2019 | A.K. OVERSEAS | 17.09.2019 |
| 177 | 939 | 2019 | YATEE GLOBAL LLP | 09.08.2019 |
| 178 | 773 | 2018 | HEERLAL GRAMODYOG SANSTHAN | 08.07.2019 |
| 179 | 43 | 2018 | M/s Shiv Shakti Roadways Corporation Ltd. 09APMPM4066P3ZZ | 05/02/18 |
| 180 | 208 | 2018 | M/s M V Traders | 23/05/18 |
| 181 | 332 | 2018 | M/s Luminous Power Technology Pvt Ltd. 07AAACS3561K1Z9 | 07/03/18 |
| 182 | 363 | 2018 | M/S Sarthak Vanijiya India Pvt.Ltd. | 13/03/18 |
| 183 | 406 | 2018 | M/s Maa Vindhyaasini Tobacco Privated Ltd. | 16/03/18 |
| 184 | 477 | 2018 | M/s Govind ji traders | 27/03/18 |

| S.No. | Writ Petition No | Writ Petition Year | Petitioner Name | Date of Interim Order |
|-------|------------------------|-----------------------|---|--------------------------|
| 185 | 505 | 2018 | M/s R S Traders | 28/03/18 |
| 186 | 525 | 2018 | M/s SHRI VRINDAVAN STEELS PVT LTD | 30/03/18 |
| 187 | 526 | 2018 | M/s SHRI VRINDAVAN STEELS PVT LTD | 30/03/18 |
| 188 | 782 | 2018 | M/s Shri Hari Traders | 14/05/18 |
| 189 | 801 | 2018 | M/s Venkat Traders | 18/05/18 |
| 190 | 1308 | 2018 | M/s Wonder Enterprises | 16/11/18 |
| 191 | 1378 | 2018 | M/s SHIV TRADERS | 24/10/18 |
| 192 | 1380 | 2018 | M/s Shiv trading Company 09ADBPA0295K1Z0 | 24/10/18 |
| 193 | 1383 | 2018 | M/s New Mahendra Traders 09ATFPP7151H1GE | 25/10/18 |
| 194 | 1390 | 2018 | M/S Maa Vindhya Vasini Tobacco Pvt | 26/10/18 |
| 195 | 1399 | 2018 | M/s RSPL Limited | 29/10/18 |
| 196 | 1457 | 2018 | M/s New India Transport Service | 19/11/18 |
| 197 | 1512 | 2018 | M/s Purvanchal Frieght Carriers 07AADCP3251C1ZV | 29-11-2018 |
| 198 | 1547 | 2018 | M/s Mangalam Wireon. 09AAZFM0783B1ZX | 05/12/18 |
| 199 | 183 | 2019 | M/s GOMATI SLATE INDUSTRIES | 13/02/19 |
| 200 | 416 | 2019 | M/s Raghuvansh Agro Farms | 08/04/19 |
| 201 | 669 | 2019 | M/s Ram India company And three others | 23/05/19 |
| 202 | 748 | 2019 | M/s Om Krishi Yantra Udyog | 26/06/19 |
| 203 | 781 | 2019 | M/s MAHABIR TRADING CO | 09/07/19 |
| 204 | 782 | 2019 | M/S Mahavir Trading Company | 09/07/19 |
| 205 | 783 | 2019 | M/s Mahaveer Trading Company 09BNIPD1051J1Z6 | 09/07/19 |
| 206 | 886 | 2019 | M/s R P Trading Company 09AALPA9779M1ZT | 02/08/19 |
| 207 | 1063 | 2019 | M/s ANAS TRADERS | 23/02/19 |
| 208 | 1145 | 2019 | M/s Maa Vindhya Vasini Tobacco Pvt Ltd. 09AAFCM0306D1Z0 | 17/10/19 |
| 209 | 1148 | 2019 | M/s Nasara Leather Exim | 17/10/19 |
| 210 | 7 | 2018 | M/S Akash Traders V/S U.P. Govt | 08.01.2018 |
| 211 | 256 | 2018 | M/S Veer Traders V/S U.P. Government | 06.03.2018 |
| 212 | 1026 | 2018 | M/S Kashi Bartan Bhandar V/S U.P Govt. | 20.07.2018 |

| S.No. | Writ Petition No | Writ Petition Year | Petitioner Name | Date of Interim Order |
|-------|------------------------|-----------------------|--|-----------------------------|
| 213 | 37117 | 2018 | Avtar Trading Co. V/S u.p. Government | 13.03.2019 |
| 214 | 37183 | 2018 | Rajeev Trading Co. V/S U.P. Government | 13.03.2019 |
| 215 | 709 | 2018 | Purwanchal Trade link India | 27/04/18 |
| 216 | 212 | 2018 | R.J Cairing COP Trade link India | 21/02/18 |
| 217 | 7145 | 2018 | ILFS Engineering and construction company | 28/03/18 |
| 218 | 1486 | 2018 | M.K.C. Traders V/S U.P. Government | 19.12.2018 |
| 219 | 33211/MS | 2018 | HBL Power system Ltd. | 19/03/18 |
| 220 | 4454/MB | 2018 | Tata Steel Limited Thru Sunil Dixit | 16/07/18 |
| 221 | 4493/MB | 2018 | Tata Steel Limited Thru Sunil Dixit | 16/07/18 |
| 222 | 1489 | 2019 | M/s Harish Sharma. V/S UP Government | 07.01.2019 |
| 223 | 10790 | 2019 | Ghaziabad Enterprises Pvt. Ltd. V/S UP Government | 17.01.2019 |
| 224 | 1451 | 2018 | A M | 16/11/18 |
| 225 | 291 | 2019 | RADIANT BAR LIMITED | 11/03/19 |
| 226 | 664 | 2019 | Banke Bihari Transport Comp. | 30/05/19 |
| 227 | 841 | 2019 | LUCKY TRANSPORT COMPANY | 24/06/19 |
| 228 | 630 | 2019 | A.M Enterprises | 16/05/19 |
| 229 | 926 | 2019 | New Man Traders | 19/08/19 |
| 230 | 1028 | 2019 | SAI MARKETING NEW DELHI | 18.09.2019/ 21.10.2019 |
| 231 | 1029 | 2019 | SAI MARKETING NEW DELHI | 18.09.2019/ 21.10.2019 |
| 232 | 1042 | 2019 | SAI MARKETING NEW DELHI | 19.09.2019/ 22.10.2019 |
| 233 | 1140 | 2019 | SHAMBHOO TRADERS DELHI | 17.10.2019 |
| 234 | 1233 | 2019 | CHANDER TRANSPORT COMPANY SAHARANPUR | 07.11.2019 |
| 235 | 1028 | 2019 | SAI MARKETING NEW DELHI | 18.09.2019/ 21.10.2019 . |
| 236 | 1029 | 2019 | SAI MARKETING NEW DELHI | 18.09.2019/ 21.10.2019 |
| 237 | 1042 | 2019 | SAI MARKETING NEW DELHI | 19.09.2019/ 22.10.2019 |
| 238 | 1140 | 2019 | SHAMBHOO TRADERS DELHI | 17.10.2019 |

| S.No. | Writ Petition No | Writ Petition Year | Petitioner Name | Date of Interim Order |
|-------|------------------------|-----------------------|---|--------------------------|
| 239 | 1233 | 2019 | CHANDER TRANSPORT COMPANY SAHARANPUR | 07.11.2019 |
| 240 | 425 | 2018 | M/S RANISATI TRADERS | 19.03.2018 |
| 241 | 1130 | 2018 | M/S SHIVAM TRADERS | 18.08.2018 |
| 242 | 1145 | 2018 | M/S KAYA LTD. VS. STATE OF UP & OTHERS | 20.08.2018 |
| 243 | 1329 | 2018 | M/S KAY PAN FRAGRANCE PVT. LTD. | 04.10.2018 |
| 244 | 35 | 2019 | M/S AARAV ENTERPRISE | 11.01.2019 |
| 245 | 1146 | 2019 | Kumar Enterprises | 17/10/19 |
| 246 | 636 | 2018 | M/S Fosroc Chemicals (India) Pvt. Ltd., JPKM | 13.04.18 |
| 247 | 503 | 2018 | KBR Transport Pvt.Ltd. | 28.03.18 |
| 248 | 258 | 2018 | M/S Bhumi Enterprises | 28.02.18 |
| 249 | 670 | 2018 | M/S Ashok Transways Services Pvt. Ltd. | 26.04.18 |
| 250 | 371 | 2019 | M/s SHREE UDYOG | 28.03.19 |
| 251 | 998 | 2019 | M/S Prakash Automobile | 16.09.19 |
| 252 | 1074 | 2019 | m/s kamla kant | 24.09.19 |
| 253 | 146 | 2018 | Jyoti Traders Maharaiganj | 27/02/18 |
| 254 | 260 | 2018 | Arpit Kartik Casting Pt.Ltd. | 28/02/18 |
| 255 | 358 | 2018 | Kisan Khad Store Haryana | 05/03/18 |
| 256 | 404 | 2018 | Anchor Health and Beauty Care Pvt. Ltd. | 02/08/18 |
| 257 | 440 | 2018 | Pioneer Pesticides Pt. Ltd. | 20/03/18 |
| 258 | 442 | 2018 | Mittal Vessels Pvt.Ltd | 18/03/18 |
| 259 | 447 | 2018 | Kakar Roadlines | 15/03/18 |
| 260 | 451 | 2018 | Lotus Herbal colour Cosmetics | 21/03/18 |
| 261 | 611 | 2018 | S k Traders | 06/03/18 |
| 262 | 711 | 2018 | Verma Traders M.Nagar | 09/04/18 |
| 263 | 931 | 2018 | Usman Scrap Traders | 27/06/18 |
| 264 | 1310 | 2018 | Shahzad Ali | 01/10/18 |
| 265 | 208 | 2019 | Gunjan Palak Traing | 14/02/19 |
| 266 | 995 | 2019 | Shri Balaji Traders and another | 02/09/19 |
| 267 | 1114 | 2019 | S A Traders | 01/10/19 |
| 268 | 1057 | 2018 | Bal Traders | 04/08/18 |
| 269 | 1449 | 2018 | Sidhi Vinayak Agencies | 14/11/18 |
| 270 | 345 | 2018 | M/S Bharat Petroleum Corporation Ltd. | 09/03/18 |
| 271 | 1077 | 2018 | m/s mongia steel jharkhand | 06/08/18 |
| 272 | 41 | 2018 | M/S Om Disposals | 30/04/18 |

| S.No. | Writ Petition No | Writ Petition Year | Petitioner Name | Date of Interim Order |
|-------|------------------------|-----------------------|---|--------------------------|
| 273 | 638 | 2019 | M/S Shri Balaji Concast Unit 2 Pvt. Ltd. | 16/05/19 |
| 274 | 424 | 2018 | M/S Anupam Steel | 19/03/18 |
| 275 | 1146 | 2018 | M/S HAWKINS COOKER PVT LTD. | 20/08/2018 |
| 276 | 1262 | 2018 | M/S N. I. F. PVT LTD. | 20/09/2018 |
| 277 | 1367 | 2018 | M/s SHIVA POLY PACKAGING PVT LTD. | 10/12/18 |
| 278 | 396 | 2018 | M/S Lalooji Agencies | 15/03/2018 |
| 279 | 419 | 2018 | M/S Umar Enterprises | 16/03/2018 |
| 280 | 344 | 2018 | M/S SKIPPER LIMITED, SUBHASHNAGAR KANPUR ROAD | 09/03/18 |
| 281 | 1190 | 2018 | M/S SHANTNU GOSHVAMI, JAGBANDIYA UNRA, BAKUDA | 31/08/18 |
| 282 | 279 | 2019 | M/S MAHAVEER BUILDING MAITERIAL VARANASI | 07/03/19 |
| 283 | 247 | 2019 | M/S SHRI BABA VISHWANATH TRADERS, VARANASI | 28/02/19 |
| 284 | 95 | 2018 | M/S SETH PRASAD AGRO PVT.LTD. | 29.01.2018 |
| 285 | 262 | 2018 | M/S GLOBE STEELS , RAMGHAT ROAD ALIGARH | 28.02.2018 |
| 286 | 1318 | 2018 | M/S JAI ENTERPRISES, VARANASI | 03.10.2018 |
| 287 | 417 | 2018 | M/S MM SONS, LAHARTARA VARANASI | 16.03.2018 |
| 288 | 134 | 2018 | M/S MANOJ KUMAR S/O BHAGWAT YADAV | 07/02/18 |
| 289 | 474 | 2018 | M/S SHIVA TRADERS , BHADOHI | 27/03/18 |
| 290 | 515 | 2018 | M/S INDIA TRADERS , GHAZIPUR | 29/03/18 |
| 291 | 1124 | 2018 | M/S RANISATI SMELTERS PVT.LTD., JHARKHAND | 16/08/18 |
| 292 | 1376 | 2018 | M/S TIRUPATI TRADE CO. | 24/10/18 |
| 293 | 94 | 2018 | M/S ANANYA FOOD PRODUCT, ROBERTSGANJ | 07/02/18 |
| 294 | 268 | 2018 | M/S SMITA CONDUCTORS PVT,LTD. | 06/03/18 |
| 295 | 330 | 2018 | M/S HARI RAM & SONS U.P. | 12/03/18 |
| 296 | 499 | 2018 | M/S SINO EXPORT & IMPORT PVT LTD | 28/03/18 |
| 297 | 255 | 2018 | M/S DINESH KUMAR MISHRA | 07/03/19 |
| 298 | 832 | 2019 | M/S DINESH KUMAR YADAV | 26/07/19 |

| S.No. | Writ Petition No | Writ Petition Year | Petitioner Name | Date of Interim Order |
|-------|------------------------|-----------------------|-------------------------------------|--------------------------|
| 299 | 485 | 2018 | M/S SUNIL CEMENT STORE BALIA | 27/03/2018 |
| 300 | 365 | 2018 | M/S PATEL GOODS CARRIER PVT LTD. | 13-03-2018 |
| 301 | 265 | 2019 | M/S NAWAZ STEEL TRADERS | 04/09/19 |
| 302 | 1170 | 2018 | M/S RADHE SHYAM SHAMBHUNATH | 27-08-2018 |
| 303 | 1196 | 2018 | Rani Sati Smelters | 04/09/18 |
| 304 | 25 | 2018 | M/S PRAGATI ENTERPRISE KANPUR | 12.01.18 |
| 305 | 768 | 2019 | M/S JAI MAA JWALA MUKHI | 05/07/19 |
| 306 | 951 | 2019 | M/S JAISWAL STEEL TRADERS | 22/08/19 |

11. It is submitted that considering the huge revenue involved, the Department has already initiated a proposal for challenging the orders passed in the writ petitions as set out in Para (9) and (10) hereinabove as per the Litigation Policy of the Government and necessary permissions and opinions from the concerned departments are being obtained.
12. That the State Government is in the process of challenging the orders passed by Hon'ble High Court regarding release of goods/vehicles merely on Indemnity Bonds in contravention to the statutory provisions made under UP GST Act and Rules made thereunder.
13. It is further stated that following Special Leave Petitions are already filed before this Hon'ble Court challenging the interim orders passed by Hon'ble High Court:

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Additional Advocate General
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Supreme Court of India

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27.11.2019

To

1. The Principal Secretary (Finance),
Government of Uttar Pradesh
Email: neelratan@nic.in
2. The Deputy Commissioner,
Aligarh, Uttar Pradesh
Email: commali@nic.in
3. The Commissioner,
Commercial Taxes, Uttar Pradesh
Email: ctcomhqlu-up@nic.in

Sub: SLP (C) No.25291/2019 (Civil Appeal No.8941/2019) – The State of Uttar Pradesh & Ors vs M/s. Kay Pan Fragrance Pvt. Ltd. alongwith Civil Appeal No.8942/2019 (@SLP (C) No.25292/2019) and Civil Appeal No.8944/2019 (@SLP(C) No. 27609/2019)

Sir,

1. The aforesaid matter was listed on 22.11.2019 before the Hon'ble Supreme Court before a Bench of Hon'ble Mr. Justice A.M. Khanwilkar and Hon'ble Mr. Justice Dinesh Maheshwari as Items 299 to 299.2 before Court 7.

2. The State of Uttar Pradesh was represented by the undersigned and Shri Bhakti Vardhan Singh, learned Standing Counsel for the State of Uttar Pradesh.

3. After hearing the detailed arguments the Hon'ble Court was pleased to dispose of the Appeals by holding that –

"There is no reason why any other indulgence need be shown to the assessee, who happen to be the owners of the seized goods. They must take recourse to the mechanism already provided for in the Act and the Rules for release, on a provisional basis, upon execution of a bond and furnishing of a security, in such manner and of such quantum (even upto the total value of goods involved), respectively, as may be prescribed

उत्तर प्रदेश सरकार
मुख्य सचिव (वित्त)
कायदा
27.11.19
पुनः CSC 48 & Addl. Gr. 1
8293 / Gr. 2 (SIR) को कम
अनुमोदित नसी
Acc 7 (C)
229364

AISHWARYA BHATI

Senior Advocate
Additional Advocate General
State of Uttar Pradesh
Supreme Court of India

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4
Order
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or on payment of applicable taxes, interest and penalty payable, as the case may be, as predicated in Section 67 (6) of the Act. In the interim orders passed by the High Court which are subject-matter of assail before this Court, the High Court has erroneously extricated the assessee concerned from paying the applicable tax amount in cash, which is contrary to the said provision.

In our opinion, therefore, the orders passed by the High Court which are contrary to the stated provisions shall not be given effect to by the authorities. Instead, the authorities shall process the claims of the concerned assessee afresh as per the express stipulations in Section 67 of the Act read with the relevant rules in that regard. In terms of this order, the competent authority shall call upon every assessee to complete the formality strictly as per the requirements of the stated provisions disregarding the order passed by the High Court in his case, if the same deviates from the statutory compliances. That be done within four weeks without any exception.

We reiterate that any order passed by the High Court which is contrary to the stated provisions need not be given effect to in respect of all the cases referred in the affidavit by the State Government before this Court and fresh cases which may have been filed or likely to be filed before the High Court in connection with the subject matter of these appeals, by all concerned and are deemed to have been set aside/modified in terms of this order.

In view of this order, all the Writ Petitions pending before the High Court, list whereof has been furnished in the affidavit are deemed to have been disposed of accordingly. We have passed this common order to cover all cases of seizure during the relevant period, to obviate inconsistency in application of Law and also to do away with multiple appeals required to be filed by the State/ assessee to assail the unstatable orders/directions passed by the High Court in subject writ petition(s) referred to in the affidavit filed by the State before this Court.

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Accordingly, the appeals are disposed of in the afore-stated terms. All pending applications are also disposed of."

The copy of the order dated 22.11.2019 is enclosed herewith.

4. This is for your information and necessary action.

Thanking you.

Yours truly,



[AISHWARYA BHATI]
Senior Advocate

Copy to:

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