

परिपत्र संख्या-स0द0/क0परि0सं0- २१२३०१४ /2022-23/ ३१६ /वाणिज्य कर,  
कार्यालय कमिश्नर, वाणिज्य कर, ३०प्र०।  
(सचल दल अनुभाग)  
लखनऊ :: दिनांक :: ०९ जून, 2022

समस्त,

अपर आयुक्त ग्रेड-1, अपर आयुक्त ग्रेड-2 (अपील)/(वि०अनु०शा०),

संयुक्त आयुक्त/उपायुक्त (वि०अनु०शा०),

सहायक आयुक्त(वि०अनु०शा०/स०द०)

राज्य कर, उत्तर प्रदेश।

विषय: मा० उच्चतम न्यायालय द्वारा सर्वश्री के०पान फ्रेगरंसेस प्रा०लि० के मामले में राज्य सरकार द्वारा दाखिल विशेष अनुज्ञा याचिका (25291/2019) पर दिए गए निर्णय एवं निर्देश के अनुपालन के सम्बन्ध में।

राज्य कर विभाग, उत्तर प्रदेश की प्रवर्तन इकाइयों द्वारा उत्तर प्रदेश माल एवं सेवाकर अधिनियम, 2017 (जिसे आगे प्रान्तीय अधिनियम कहा गया है) अथवा एकीकृत माल एवं सेवाकर अधिनियम, 2017 सपठित केन्द्रीय माल एवं सेवाकर अधिनियम, 2017 (जिसे आगे केन्द्रीय अधिनियम कहा गया है) की धारा-67 एवं धारा-129 के अन्तर्गत माल अथवा / और वाहन का अभिग्रहण किया गया था तथा अग्रिम विधिक कार्यवाही के प्रचलन के दौरान अनेक मामलों में माल के स्वामी अथवा ट्रांसपोर्टर द्वारा मा० उच्च न्यायालय, इलाहाबाद के समक्ष योजित रिट याचिकाओं पर मा० उच्च न्यायालय द्वारा पारित अंतरिम आदेश के अनुपालन में माल अथवा / और वाहन को अभिग्रहणकर्ता अधिकारी के संतोषानुसार क्षतिपूर्ति बंध प्रस्तुत करने पर अवमुक्त कर दिया गया था। विषयांकित मामले में राज्य सरकार द्वारा मा० उच्चतम न्यायालय के समक्ष प्रस्तुत विशेष अनुज्ञा याचिका की सुनवाई के दौरान शपथ-पत्र के माध्यम से मा० उच्च न्यायालय, इलाहाबाद के समक्ष दाखिल ऐसी रिट याचिकाओं की सूची प्रस्तुत की गई थी जिसमें मा० उच्च न्यायालय के अंतरिम आदेश के क्रम में क्षतिपूर्ति बंध प्रस्तुत करने पर माल अथवा / और वाहन अवमुक्त कर दिये जाने के कारण उन रिट याचिकाओं को मा० उच्च न्यायालय द्वारा अंतिम रूप से निस्तारित कर दिया गया था अथवा अंतरिम आदेश के अनुपालन में माल अथवा / और वाहन अवमुक्त किया जा चुका था परन्तु रिट याचिकाएं अंतिम निस्तारण हेतु लम्बित थीं। मा० उच्चतम न्यायालय द्वारा विषयांकित मामले में राज्य सरकार की विशेष अनुज्ञा को निर्णय दिनांक 22-11-2019 (छायाप्रति संलग्न) से स्वीकार किया गया जिसका मुख्य अंश निम्नवत है -

10. There is no reason why any other indulgence need to be shown to the assesses, 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 assesses concerned from paying the applicable tax and amount in cash, which is contrary to the said provision.

11. 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.

12. 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.

13. 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 unstable orders/directions passed by the High Court in subject writ petition(s) referred to in the affidavit filed by the State before this Court.

मा0 उच्चतम न्यायालय के उक्त निर्णय का अनुपालन सुनिश्चित कराने हेतु मुख्यालय द्वारा परिपत्र संख्या-1920073 दिनांक 28-11-2019 से निर्देशित किया गया था।

2. मा0 उच्चतम न्यायालय द्वारा दिए गए निर्णय / निर्देश के अनुपालन में प्रवर्तन शाखा में कार्यरत अधिकारियों द्वारा सम्बन्धित याचिकाकर्ता/ओं को प्रान्तीय अधिनियम अथवा केन्द्रीय अधिनियम, यथास्थिति, के प्रावधानों के अनुरूप देय कर एवं अर्थदण्ड के समतुल्य बैंक गारण्टी एवं माल के मूल्य के बराबर बांड अथवा देय कर एवं अर्थदण्ड का भुगतान करने सम्बन्धी नोटिस जारी की गई थी। अनेक मामलों में सम्बन्धित याचिकाकर्ता/ओं द्वारा नोटिस का अनुपालन किया गया परन्तु एकाधिक मामलों में सम्बन्धित याचिकाकर्ता/ओं द्वारा मा0 उच्चतम न्यायालय के निर्देशों का अनुपालन नहीं किया गया।

3. विषयांकित प्रकरण में मा0 उच्चतम न्यायालय के समक्ष राज्य कर विभाग, उत्तर प्रदेश शासन की ओर से प्रस्तुत शपथ-पत्र के प्रस्तर-9 में अंकित सूची (छायाप्रति संलग्न) के क्रमांक-106 पर याची सर्वश्री के0डी0 आडियो विजन प्रा0लि0 (रिट याचिका संख्या-215/2018) के मामले में सम्बन्धित प्रापर आफिसर द्वारा जारी नोटिस के अनुपालन में व्यापारी की ओर से स्पष्टीकरण प्रस्तुत किया गया था परन्तु कोई अग्रिम कार्यवाही न होने पर धारा-129(3) के अन्तर्गत पारित आदेश दिनांक 09-02-2018 के विरुद्ध व्यापारी द्वारा प्रान्तीय अधिनियम



की धारा-107(1) के अन्तर्गत दिनांक 17-06-2020 को अपील दाखिल की गई थी परन्तु अपीलीय अधिकारी द्वारा इसे कालबाधन के आधार पर निर्णय दिनांक 22-11-2021 से अस्वीकार कर दिया गया था जिससे क्षुब्ध होकर अपीलार्थी द्वारा मा0 उच्च न्यायालय, इलाहाबाद के समक्ष रिट टैक्स संख्या-776/2022 योजित की गई थी। मा0 उच्च न्यायालय द्वारा निर्णय दिनांक 31-05-2022 (छायाप्रति संलग्न) से उक्त रिट स्वीकार करते हुए वाद अपीलीय अधिकारी को नए सिरे से गुण दोष के आधार पर निस्तारण हेतु प्रति प्रेषित किया गया है। इस वाद निर्णय में मा0 उच्च न्यायालय द्वारा निम्न महत्वपूर्ण निर्देश दिए गए हैं -

23. In the interest of justice, it is further provided, the jurisdictional revenue authorities shall issue fresh notices to all remaining assesses affected by the order of the Supreme Court in M/s Kay Pan Fragrance Pvt. Ltd. (supra) and clearly communicate to them a gist of this order, giving them an opportunity to file an appeal, if any, within ninety days from receipt of that communication, against the individual order/s existing against that individual assessee.

24. Any appeal proposed to be filed by an aggrieved assessee may disclose the date of service of notice served in compliance of this order. The limitation to file the appeal be computed accordingly.

25. Also, adequate communication of this order be made to all first appellate authorities such that appeals (pending and to be filed) by assesseees affected by the order of M/s Kay Pan Fragrance Pvt. Ltd. (supra) may be entertained without raising any objection as to limitation.

4. मा0 उच्च न्यायालय के उक्त निर्णय / निर्देश के अनुपालन में फील्ड स्तर पर की जाने वाली अपेक्षित कार्यवाहियों में एकरूपता बनाए रखने के उद्देश्य से निम्न निर्देश दिए जाते हैं-

(i) मा0 उच्च न्यायालय, इलाहाबाद के अंतरिम आदेश के अनुपालन में जिन मामलों में माल अथवा / और वाहन को क्षतिपूर्ति बंध प्रस्तुत करने पर अवमुक्त कर दिया गया था एवं मा0 उच्चतम न्यायालय द्वारा विषयांकित मामले में दिए गए निर्णय दिनांक 22-11-2019 के अनुपालन में प्रेषित नोटिस के क्रम में प्रान्तीय अथवा केन्द्रीय अधिनियम के प्रावधानों के अनुरूप न तो देय कर एवं अर्थदण्ड के समतुल्य बैंक गारण्टी तथा माल के मूल्य के बराबर बांड प्रस्तुत किया गया है अथवा न ही देय कर एवं अर्थदण्ड का भुगतान किया गया है, उन मामलों में प्रापर आफिसर द्वारा सम्बन्धित याचिकाकर्ता/ओं को मा0 उच्चतम न्यायालय के निर्देशों का अनुपालन पूर्ण किए जाने के साथ-साथ रिट टैक्स संख्या-776/2022 में मा0 उच्च न्यायालय द्वारा दिए गए निर्णय के सार का उल्लेख करते हुए धारा-129(3) के अन्तर्गत पारित आदेश के विरुद्ध प्रान्तीय अधिनियम की धारा-107(1) के अन्तर्गत अपील प्रस्तुत किए जाने के विधिक प्रावधानों से संसूचित किया जाएगा।

(ii) उपबिन्दु-(i) में अंकित श्रेणी के याचिकाकर्ता/ओं को सूचित करने हेतु उनके समस्त ज्ञात पतों जैसे-जी0एस0टी0 पोर्टल पर उपलब्ध घोषित मुख्य व्यापार स्थल, स्थायी निवास, एवं मा0 उच्च न्यायालय के समक्ष योजित रिट के साथ संलग्न शपथ पत्र में घोषित पते पर पावती सहित पंजीकृत डाक से संसूचित किया जाएगा इसके अतिरिक्त जी0एस0टी0 पोर्टल



अथवा पत्रावली पर उपलब्ध अन्य किसी अभिलेख पर ई-मेल का पता ज्ञात होने पर उक्त सूचना की पी0डी0एफ0 फाईल को ई-मेल से भी प्रेषित किया जाएगा।

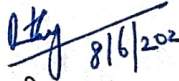
(iii) प्रापर आफिसर द्वारा सूचना पत्र की एक प्रति सम्बन्धित याचिकाकर्ता/ओं के jurisdictional proper officer को भी इस अनुरोध के साथ पंजीकृत डाक से प्रेषित की जाएगी कि वह अपने स्तर से सम्बन्धित याचिकाकर्ता/ओं को प्राप्त कराने का कष्ट करें जिससे मा0 उच्चतम न्यायालय एवं मा0 उच्च न्यायालय के निर्देशों का अनुपालन सुनिश्चित हो सकेगा।

(iv) सम्बन्धित याचिकाकर्ता/ओं द्वारा धारा-129(3) के आदेश के विरुद्ध प्रान्तीय अधिनियम की धारा-107(1) के अन्तर्गत प्रस्तुत अथवा प्रस्तुत की जाने वाली अपील को कालबाधन के बिन्दु पर अपीलीय अधिकारियों द्वारा रिट टैक्स संख्या-776/2022 में मा0 उच्च न्यायालय द्वारा दिए गए निर्णय के प्रस्तर-24 एवं 25 में दिए गए निर्देशों का शत-प्रतिशत अनुपालन सुनिश्चित किया जाएगा।

(v) विषयांकित प्रकरण से आच्छादित मामलों में मा0 उच्चतम / उच्च न्यायालय के निर्देशों के अनुपालन की प्रविष्टियां विभागीय वेबसाईट पर फील्ड के अधिकारियों हेतु उपलब्ध एन्ट्री माइयूल में अद्यतन किए जाने सम्बन्धी निर्देश परिपत्र संख्या-1920072 दिनांक 28-11-2019 से निर्गत किए गए हैं। प्रत्येक जोन एवं सम्भाग स्तर पर पर्यवेक्षणीय एवं नियंत्रक अधिकारियों द्वारा विषयांकित प्रकरण से आच्छादित प्रत्येक मामले का नियमित अनुश्रवण करते हुए मा0 न्यायालय के निर्देशों के अनुपालन सुनिश्चित कराया जाए।

उक्त निर्देशों का कड़ाई से अनुपालन सुनिश्चित किया जाए।

संलग्नक-यथोक्त।

 8/6/2022  
(मिनिस्ती एस.)

आयुक्त

राज्य कर, उत्तर प्रदेश।



**Court No. - 38**

**Case :- WRIT TAX No. - 776 of 2022**

**Petitioner :- M/S Kaydee Audio Vision Pvt. Ltd.**

**Respondent :- State Of U.P. And 3 Others**

**Counsel for Petitioner :- Praveen Kumar**

**Counsel for Respondent :- C.S.C.**

**Hon'ble Saumitra Dayal Singh,J.**

1. Heard Sri Praveen Kumar, learned counsel for the assessee and Sri K.R. Singh, learned Chief Standing Counsel alongwith Sri Jagdish Mishra, learned Standing Counsel for the revenue.

2. Present writ petition has been filed seeking quashing of the order dated 22.11.2021 passed by the Appeal Authority; the order dated 09.02.2018 passed by the respondent no.4 under Section 129(3) of the U.P. GST Act, 2017 (hereinafter referred to as the 'Act') and; notice dated 07.12.2019 issued by the Assistant Commissioner (Incharge) Commercial Tax, Mobile Squad, Unit-10, Ghaziabad, proposing to initiate proceedings under Section 130 of the Act.

3. Briefly, it may be noted, earlier, the petitioner had been visited with an order passed under Section 129(3) of the Act dated 09.02.2018 providing for imposition of tax Rs. 5,35,335/- and equal amount of penalty on a transaction on import of goods.

4. At that stage, the petitioner had approached this Court and filed Writ Tax No. 215 of 2018, wherein the petitioner raised challenge to the penalty, amongst others on the ground - the requirement of e-way bill to accompany the goods was not in place in the State of U.P., at the relevant time.

5. Though, the interim order does not make any recital of such ground, a Division Bench of this Court had passed the below quoted order on 22.02.2018 :

*"The goods of the petitioner were being carried from Sonipat to NOIDA and have been seized on the basis of certain alleged irregularities found in*



*the documents accompanying with the goods.*

*Learned Standing Counsel prays for and is granted one month's time to file a counter affidavit.*

*List this matter on 23.03.2018.*

*The goods of the petitioner as well as the vehicle bearing registration no.HR-55X-2825 be released by the authorities subject to deposit of security other than cash or bank guarantee or in the alternative an indemnity bond equal to the value of tax and penalty leviable subject to the satisfaction of the seizing authority."*

6. Thereafter, vide further order dated 15.10.2019 quoted below, the aforesaid writ petition was disposed of:

*"Rejoinder affidavit filed today is taken on record.*

*Heard Shri Praveen Kumar, learned counsel for the petitioner and Shri C.B. Tripathi, learned Standing Counsel for the respondent.*

*This petition will abide by the decision in Writ Tax No.587 of 2018 reported in 2018 UPTC Vol (100) 126.*

*The writ petition is accordingly disposed of."*

7. It is also on record that similar orders were passed by the Division Bench of this Court, in other cases, as well.

8. Thus, according to the petitioner, the case of the petitioner was covered by an earlier Division Bench pronouncement of this Court in **M/S Godrej & Boyce Manufacturing Co. Ltd. Vs. State of U.P. & Ors., 2018 UPTC (100) 1206.**

9. At the same time, in another matter pertaining to another assessee, with which the petitioner had no concern namely, M/S Kay Pan Fragrance Pvt. Ltd., the revenue authorities assailed the interim order passed by this Court, before the Supreme Court, in **Special Leave Petition (C) No. 25291 of 2019 (State of U.P. & Ors. Vs. M/S Kay Pan Fragrance Pvt. Ltd).** It now transpires, in those proceedings, the State filed an affidavit in compliance of certain orders passed by the Supreme Court dated 08.11.2019 including therein a list of 284 writ petitions



before this Court that had been disposed of on the date of compliance made by the State (before the Supreme Court). Further, a list of 306 cases that were pending on the date of compliance thus made by the revenue authorities, was also provided.

10. In the first list thus provided, the description of the petitioner's case finds mention at serial no. 106.

11. It is also on record, the petitioner was not heard before the Supreme Court upon such affidavit filed by the State revenue authorities.

12. In such circumstances, vide its order dated 22.11.2019, the Supreme Court disposed of the above described case **State of U.P. & Ors. Vs. M/S Kay Pan Fragrance Pvt. Ltd., 2019 UPTC (103) 1373**. In that, the Supreme Court set aside all orders of this Court, of which description had been given in the compliance affidavit filed by the revenue authorities and also it disposed of all pending writ petitions, of which description was given in that compliance affidavit filed by the State revenue authorities.

13. Further, the Supreme Court issued categorical direction to the revenue authorities to process the claims of the concerned assesseees afresh. Relevant to our discussion, the contents of paragraph nos. 10, 11, 12 and 13 of the report are quoted below:

*"10. 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.*

*11. 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.*

12. 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.

*13. 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 unstable 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 aforestated terms. All pending applications are also disposed of"*

14. It is thereafter, on 07.12.2019, the impugned notice came to be issued to the petitioner by the Assistant Commissioner (Incharge) Commercial Tax, Mobil Squad, Unit-10, Ghaziabad.

15. It has been specifically pleaded by the petitioner that though it submitted a reply thereto (Annexure No. 12 to the writ petition), no further proceedings were drawn up and

explanation was not considered by the respondent authorities.

16. At that stage, the petitioner preferred an appeal against the original order dated 09.02.2018 passed under Section 129(3) of the Act, creating the demand of tax and penalty. That appeal was filed on 17.06.2020. It has been dismissed as time barred by order dated 22.11.2021.

17. In such circumstances, the matter was heard at some length, on the last two dates. On the last date, Sri M.C. Chaturvedi, learned Additional Advocate General had assisted the Court. He had prayed and had been granted time to obtain further instructions in the matter such that the piquant situation that has arisen upon orders passed by two Constitutional Courts namely, this Court and the Supreme Court, may be addressed such that neither party may be prejudiced. That course has become necessary as in the first place, the Supreme Court had set aside the order passed by this Court in M/S Kay Pan Fragrance Pvt. Ltd. (supra). Yet, it had exercised its powers under Article 142 of the Constitution of India and made that order applicable to all cases of which details were given by the State in the compliance affidavit, including this case of the petitioner.

18. Those (other parties) were not before the Supreme Court. They were neither heard nor were aware of the order passed by the Supreme Court, at the relevant time. This fact has become necessary to note because the period of limitation prescribed under the Uttar Pradesh Goods & Services Tax Act, 2017 is not fluid. Rather, it is rigid. The first appeal may have been filed against the order dated 09.02.2018, within a period of 90 days. That period of limitation could be extended and delay condoned for a further period of 30 days only. Since, the petitioner and other similarly situated assesseees had filed writ petition/s before this Court, all such assessee's had lost their right of appeal, in an ex-parte manner.



19. It is a settled principle in law - no party may be prejudiced by an act of Court. While, the Supreme Court set aside all the orders passed by this Court in different cases as were disclosed by the State in its compliance affidavit, it can never be accepted that it was the intention of the Supreme Court to render the assessee remediless or to take away their right of appeal. In fact the order of the Supreme Court clearly indicates to the contrary. Thus, it was provided by the Supreme Court that in compliance of its order, the revenue authority shall necessarily make compliance within a period of four weeks.

20. It remained for the State authorities to have correctly apprised the Supreme Court, at that stage, itself that the remedy of appeal had been lost by most of the assesseees.

21. Be that as it may, this Court cannot turn a blind eye to the harsh facts and their consequence, as have been noted above. Accordingly, a query was put to the learned Chief Standing Counsel, today, if the State would waive its objection as to limitation, in these circumstances. Sri K.R. Singh, learned Chief Standing Counsel has fairly stated, since the circumstances are unique and not such as may be blamed on the assesseees, the State would not raise any objection to limitation if the appeal/s is/are filed by aggrieved assesseees, within reasonable time.

22. Accordingly, the present writ petition is **allowed**. The appellate order dated 22.11.2021 is set aside. The matter is remitted to the appellate authority to decide the appeal afresh, on merits without raising any objection as to limitation. That exercise may be completed, within a period of three months from today.

23. In the interest of justice, it is further provided, the jurisdictional revenue authorities shall issue fresh notices to all remaining assesseees affected by the order of the Supreme Court

in **M/S Kay Pan Fragrance Pvt. Ltd. (supra)** and clearly communicate to them a gist of this order, giving them an opportunity to file an appeal, if any, within ninety days from receipt of that communication, against the individual order/s existing against that individual assessee.

24. Any appeal proposed to be filed by an aggrieved assessee may disclose the date of service of notice served in compliance of this order. The limitation to file the appeal be computed accordingly.

25. Also, adequate communication of this order be made to all first appellate authorities such that appeals (pending and to be filed) by assessees affected by the order of **M/S Kay Pan Fragrance Pvt. Ltd. (supra)** may be entertained without raising any objection as to limitation.

**Order Date :- 31.5.2022**  
Abhilash/S.Chaurasia



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,

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Date: 2019.11.15 11:15:59 IST  
Reason:

fails 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 assessee 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 subsection (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 &amp; 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. Chitragda 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)



S.No.	Writ Petition No	Writ Petition Year	Petitioner Name	Date of Interlm 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



S.No.	Writ Petition No	Writ Petition Year	Petitioner Name	Date of Interim Order	Date of Final Order of H.C. or Decision Pending
				26/07/2019	26/07/19
33	274	19	M/S SPARSH INDUSTRIES P LTD	22/03/18	18/09/18
34	455	2018	M/S BHARITYA AIRTEL LTD	02/11/18	31/01/19
35	1433	2018	Poonam steels Jaunpur	31/03/18	10/08/18
36	481	2018	Dev Papers Supplier Prop Firm Super market Varansi		
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 loglstics	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 Pankl , 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 Sal 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 09AYRPS3745F1ZT , 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 Jhansl 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 09AACCR7807B1ZI, 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 Tajpurla 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 22ADBPTB8598E1Z8	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. 09AALCA7613D1ZQ	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 07APWPK8731K1Z3	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 24CLTPK3223M1ZR	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.GOVT.	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 Vindhavasini 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 09AFMPD1604A1Z4	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



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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



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		
38	899	2019	Banaras Glasses Private Limited	05/03/18
39	1629	2018	Chawla Sugandhi Bhandar	22/02/18
40	1025	2019	M/S GARG IRON AND PLYWOOD	30/03/18
41	1122	2018	SHAKTI SUPPLIERS	18/09/19
42	1298	2018	M/S TULSI ENTERPRISES	16/08/18
43	1583	2018	M/S B.R INDUSTRIES	27/09/18
44	939	2018	M/S ASHU TRADERS	12/12/18
45	1322	2018	M/S B.R AGRICULTURE	06/07/18
46	942	2018	M/S PRDEEP KUMAR GUPTA AND BROTHERS	04/10/18
47	143	2018	Jai Baba Amarnath Industries	08/10/18
48	243	2018	Savitri Steel	02/07/18
49	991	2019	Krishna Tar product	02/12/18
50	480	2018	G.L.S Film Industries	13/09/19
51	1060	2018	Century Enka Ltd. Co.	27/03/18
52	1063	2018	P.C Supplier Co.	01/08/18
53	894	2018	P.C Supplier Co.	02/08/18
54	1305	2018	R.G Carrying Corporation	31/05/2018
55	269	2019	Dhanad Express Transport	10/01/18
56	82	2018	Signapur Carring Corporation	03/07/19
57	354	2018	Shri Mohit Garg Authorized signatory of MRF limited	25-01-2018
58	522	2018	Sri Ramesh Kumar Choudhary director of RAS Polytex Ltd	15-03-2018
59	560	2018	Jakson Engineering Pvt Ltd Noida	29-03-2018
60	735	2018	Shri Rajeev Kumar Goel Dirctor of Rimjhim Ispat Ltd	04/02/18
61	934	2018	M/S Som Metal Store kanpur and 6 others	05--03-2018
62	941	2018	M/S SHREE SIDDHNATH WOOD PRODUCT LLP- Shri Vijay Kumar jain Director	07-06_2018
63	1147	2018	M/S Soni Traders and 4 Ohters registered dealer	13-06-2018
64	1183	2018	Prop Suresh gupta	20-08-2018
65	936	2019	Prop- Ankit Gupta	16-08-2018
66	938	2019	M/S Gogaji traders	19-08-2019
67	1061	2019	Vikash Contractor	19-08-2019
68	677	2019	M/S satnam Packaging	23-09-2019
69	806	2017	Porwar khad bhandar	24/05/19
70	806	2017	M/S R.K Oversease rajive chok clolony ghaziabad	21.02.2018
			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 servicws 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-09ECKEM9980H1ZQ	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 Slnatory 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 (09AAECK8045Q1ZS)	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

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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 Vindhvasini Tobacco Privated Ltd.	16/03/18
184	477	2018	M/s Govind ji traders	27/03/18



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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 09ADBPA0295K1ZO	24/10/18
193	1383	2018	M/s New Mahendra Traders 09ATFPP7151H1GE	25/10/18
194	1390	2018	M/S Maa Vindhyavasini 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 Vindhvashini Tobacco Pvt Ltd. 09AAF0M0306D1ZO	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



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213	37117	2018		13.03.2019
214	37183	2018	Avtar Trading Co. V/S u.p. Government	13.03.2019
215	709	2018	Rajeev Trading Co. V/S U.P. Government	27/04/18
216	212	2018	Purwanchal Trade link Indla	21/02/18
217	7145	2018	R.J Cairing COP Trade link Indla	28/03/18
218	1486	2018	ILFS Engineering and construction company	19.12.2018
219	33211/MS	2018	M.K.C. Traders V/S U.P. Government	19/03/18
220	4454/MB	2018	HBL Power system Ltd.	16/07/18
221	4493/MB	2018	Tata Steel Limited Thru Sunil Dixit	16/07/18
222	1489	2019	Tata Steel Limited Thru Sunil Dixit	07.01.2019
223	10790	2019	M/s Harish Sharma. V/S UP Government	17.01.2019
224	1451	2018	Ghaziabad Enterprises Pvt. Ltd. V/S UP Government	16/11/18
225	291	2019	A M	11/03/19
226	664	2019	RADIANT BAR LIMITED	30/05/19
227	841	2019	Banke Bihari Transport Comp.	24/06/19
228	630	2019	LUCKY TRANSPORT COMPANY	16/05/19
229	926	2019	A.M Enterprises	19/08/19
230	1028	2019	New Man Traders	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



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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.	041.10.2018
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 Bhumika 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 Maharajganj	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

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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 Lallooji 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



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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