

(2018) 08 MP CK 0183

Madhya Pradesh High Court (Indore Bench)

Case No: Writ Petition No. 16266 Of 2018

Advantage India Logistics Pvt.
Ltd.

APPELLANT

Vs

Union Of India & Other

RESPONDENT

Date of Decision: Aug. 23, 2018

Acts Referred:

- Constitution of India, 1950 - Article 246A, 269A
- Madhya Pradesh Goods & Services Tax Act, 2017 - Section 68, 109, 129, 129(1), 129(3), 129(6)
- Integrated Goods and Services Act, 2017 - Section 4, 20

Hon'ble Judges: Pankaj Kumar jaiswal, J; Sunil Kumar Awasthi, J

Bench: Division Bench

Advocate: Vivek Dalal, Romesh Dave

Final Decision: Dismissed

Judgement

S. No.,Section,Functions Assigned,Designation of Proper Officer

31,68(3),"To intercept any conveyance to

inspect documents, devices and

goods","Deputy Commissioner of State Tax

Assistant Commissioner of State

Tax State Tax Officer Inspector of

State Tax Taxation Assistant

57,129(3),"To issue notice and pass an order

in tax and penalty of relation to

seized goods","Deputy Commissioner of State Tax

Assistant Commissioner of State

Tax State Tax Officer