APHC010199092026

**IN THE HIGH COURT OF ANDHRA PRADESH**
**AT AMARAVATI**

**Bench Sr.No:-7 [3543]**

**WRIT PETITION NO: 10030 of 2026**

Slv Elite Spaces Llp and Others ...Petitioner(s)

Vs.

The State Of Ap and Others ...Respondent(s)

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Advocate for Petitioner: B.ABHAY SIDDHANTH MOOTHA

Advocate for Respondent: GP FOR COMMERCIAL TAX

**CORAM : SRI JUSTICE NINALA JAYASURYA**
**SRI JUSTICE T.C.D.SEKHAR**

**DATE : 16th July 2026**

**HON'BLE SRI JUSTICE NINALA JAYASURYA**
**AND**
**HON'BLE SRI JUSTICE T.C.D. SEKHAR**

**WP No.10030 OF 2026**

**ORDER:-** *(Per Hon'ble Sri Justice T.C.D. Sekhar)*

1. The present writ petition is filed questioning the action of respondent No.4 in passing the order of detention in Form GST MOV-06, dt.14.04.2026 under Section 129 of GST Act, 2017 on the ground that E-way bill was expired on 13.04.2026 by 11:59 pm.

2. It is the case of the petitioners that the vehicle bearing registration No.KA01AF 3027 was carrying TMT box along with all requisite documents. The consignment started from Vizianagaram and was to reach Suryaraopet, Vijayawada by 11:59 pm on 13.04.2026. It was further stated that while the vehicle was being checked at the weighbridge, the vehicle got broke down and was parked at Bhavanipuram, Vijayawada so as to get the E-way bill reissued.

3. During the halt, the vehicle was inspected at 10:00 am on 14.04.2026 by the 4$^{th}$ respondent and issued the impugned detention order in Form GST MOV-06, dt.14.04.2026 at 10:00

am. A perusal of the impugned detention order, it is stated that the vehicle along with the goods were detained as the E-way bill of the vehicle got expired by 11:59 pm on 13.04.2026, by then the vehicle was to reach Suryaraopet, Vijayawada. Except, the said ground, there is no other ground mentioned for the detention of the subject vehicle and the goods.

4. This Court, after hearing the case on hand, by order dt.15.04.2026, directed the 4$^{th}$ respondent to release the vehicle and the goods by observing that the approach of the 4$^{th}$ respondent is extremely hyper technical in view of the fact that the distance between the place where the vehicle was inspected and the destination would not be more than a few kilometers.

5. During the course of hearing, the learned Government Pleader for Commercial Taxes informed this Court that the vehicle and the goods were released to the petitioners after the interim order passed by this Court.

6. Though, counter affidavit is filed in the present writ petition adverting to the contentions raised in the writ petition, a perusal of the record would show that the subject vehicle reached Vijayawada on 13.04.2026, however it could not reach the

destination as it got broke down. Further, a perusal of the detention order, it is clear that the vehicle was detained as the E-way bill was expired by 11:59 pm on 13.04.2026, and no further ground is mentioned.

7. On over all consideration of the case on hand, it is apparent that there is no evasion of tax on the part of the petitioner. In such circumstances, continuation of proceedings against the petitioner may not be proper, especially when this Court has already directed the 4th respondent to release the vehicle and the goods. Further, as observed above, the subject vehicle reached Vijayawada on 13.04.2026 itself, but could not reach the destination as it was broke down. Further, the distance between Bhavanipuram and Suryaraopet is less than 8 km., and keeping in mind that both Bhavanipuram and Suryaraopet are located in Vijayawada, the action of the 4th respondent in invoking Section 129 of the GST Act may not be proper.

8. As already observed supra, there is no tax evasion in the case on hand, in such circumstances, this Court deems it appropriate to dispose of the writ petition with a direction to the 4th respondent to drop all further proceedings against the petitioner,

especially in view of the interim order dt.15.04.2026. Accordingly, the writ petition is disposed of in the peculiar facts and circumstances of the case.

9. Accordingly, the Writ Petition is allowed. There shall be no order as to costs.

As a sequel, pending applications, if any shall stand closed.

**JUSTICE NINALA JAYASURYA**

**JUSTICE T.C.D. SEKHAR**

16.07.2026
DR

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**THE HONOURABLE SRI JUSTICE NINALA JAYASURYA**

**AND**

**THE HONOURABLE SRI JUSTICE T.C.D. SEKHAR**

**WP No.10030 of 2026**
**Date 16.07.2026**



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