## Petitioner should approach competent authority as goods seized for carrying fake invoice of non-existent purchaser firm: HC

Facts of the case : Shiv Scrap Sales v. State of U.P. - [2023] (Allahabad)

The petitioner was engaged in the business of supplying mixed scrap to dealers at different places. It transported goods with valid tax invoices and e-way bill by driver. The goods were detained in transit without assigning any reason and seized by the department. It filed writ petition against the detention and seizure of goods and contended that the detention order was illegal.

## **Decision of the case:**

The Honorable High Court noted that the Authority passed detention order and seized goods in transit for non-existence of purchaser firm and for carrying fake invoice by driver. The notice was issued in name of driver and there was remedy available before the petitioner to approach competent authority as goods belonged to it. Therefore, the Court disposed of the petition by directing petitioner to approach competent officer by moving a proper application along with copy of order.