

Madras HC set aside notice in Form GST MOV-07 issued by authorities beyond statutory limitation period of seven days

Facts of the case - Tvl. V. V. Iron and Steels v. State Tax Officer - [2023] (Madras)

The goods and conveyance of petitioner were intercepted and order for physical verification/inspection of goods and documents were issued. The petitioner filed writ petition against the order and contended that the notice in Form GST MOV-07 was received beyond statutory period of limitation.

Decision of the case :

- The Honorable High Court noted that the notice ought to have been issued to petitioner within seven days on date of detention/seizure of goods/conveyance. The issuance of notice within seven days should be calculated from date on which seizure was to be effected and not from following date.
- However, in the present case, the notice was dispatched through e-mail on 7-9-2023 after expiry of limitation. Therefore, it was held that notice was liable to be quashed department was directed to release goods/conveyance of petitioner.