



IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/SPECIAL CIVIL APPLICATION NO. 15064 of 2025

FOR APPROVAL AND SIGNATURE:

HONOURABLE MR. JUSTICE A.S. SUPEHIA
and
HONOURABLE MR. JUSTICE PRANAV TRIVEDI

Approved for Reporting	Yes	No
		✓

PACIFIC CYBER TECHNOLOGY PRIVATE LIMITED

Versus

THE STATE OF GUJARAT & ORS.

Appearance:

MR PRAKASH SHAH SENIOR ADVOCATE with MR DHAVAL SHAH(2354) for the
 Petitioner(s) No. 1

MS NIMISHA PAREKH ASSISTANT GOVERNMENT PLEADER for the
 Respondent(s) No. 1,2,3

CORAM:HONOURABLE MR. JUSTICE A.S. SUPEHIA
and
HONOURABLE MR. JUSTICE PRANAV TRIVEDI

Date : 05/02/2026

ORAL JUDGMENT

(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)

1. Heard learned Senior Advocate Mr. Prakash Shah with learned advocate Mr. Dhaval Shah for the petitioner and learned Assistant Government Pleader Ms. Nimisha Parekh for the respondents

2. **RULE** returnable forthwith. Learned Assistant Government Pleader Ms. Nimisha Parekh waives service of notice of rule on behalf of the respondents. Since a short issue is involved in the present writ petition, the same is taken up for final hearing today itself.

3. By way of this petition under Article 226 of the Constitution of India, the petitioner has challenged the legality of the impugned detention order dated 04.06.2025 issued in Form MOV-06 as well as the impugned demand



order dated 14.06.2025 in Form MOV-09 read with order dated 15.06.2026 in Form DRC-07 passed by the respondent no. 3.

4. At the outset learned Senior Advocate Mr. Prakash Shah appearing with learned advocate Mr. Dhaval Shah for the petitioner has submitted that the impugned order dated 14.06.20205 may be quashed and set aside and the matter may be remanded to the respondent no. 3, since respondent no. 3 has not considered the explanation tendered by the petitioner in his reply dated 06.06.2025. Learned Senior Advocate Mr. Prakash Shah has submitted that the case of the petitioner is squarely covered by the decision of this Court as well as other High Courts as mentioned in the reply. Learned Senior Advocate Mr. Prakash Shah has further submitted that the explanation tendered by the petitioner more particularly, in paragraph 7 for the delay which has occurred on the transporters end, which is not considered by the respondent authorities and hence it is urged that the matter may be remanded after setting aside the impugned order.

5. *Per contra*, learned Assistant Government Pleader Ms. Nimisha Parekh for the respondents has submitted that the impugned order may not be quashed and set aside as the same is appropriately passed since the petitioner had sufficient time either to generate a new E-way Bill or to extend the time however, he did not do so and hence there is a violation of provision of Rule 138 of the Goods and Services Tax Rules, 2017. Thus, it is urged that the writ petition may not be entertained.

6. On perusal of the impugned order dated 14.06.2025 passed by the respondent no. 3 in Form GST MOV-09 it is noticed by us that the respondent no. 3 has not considered the explanation tendered by the petitioner in the reply dated 06.06.2025 more particularly the reasons assigned by the petitioner about the delayed movement of the goods in paragraph 7. We have noticed that in paragraph 7 the petitioner has



specifically contended that the E-way Bills were duly generated on 31.05.2025 approximately at 06:00 pm and the vehicle was scheduled to depart on Sunday, 1st June, 2025. However, upon inquiring with the transporter regarding the delayed movement, it was informed to the petitioner that due to technical fault, the vehicle remained in a non-motorable condition throughout 1st June, 2025 i.e. on Sunday and consequently the movement of the vehicle began only on morning of 2nd June, 2025.

7. Learned Senior Advocate Mr. Prakash Shah appearing for the petitioner has, in support of the submissions advanced, placed reliance upon various decisions of this Court as well as of other High Courts, which have been referred to in the reply filed on behalf of the petitioner. However, it appears that the appellate authority has not even remotely adverted to the explanation tendered by the petitioner and has proceeded to pass the impugned order without considering the same.

8. In view of the aforesaid, and on this short ground alone, the impugned order deserves to be quashed and set aside and is accordingly quashed and set aside. The matter is remanded to respondent No. 3, who shall pass a fresh, reasoned and speaking order after duly considering the explanation submitted by the petitioner in the reply dated 06.06.2025 and after granting an opportunity of hearing, if so required. All contentions of the respective parties are kept open. Respondent No. 3 shall pass the fresh order within a period of twelve weeks from the date of receipt of this order.

9. The present petition stands allowed. Rule made absolute to the aforesaid extent. No order as to costs.

(A. S. SUPEHIA, J)

(PRANAV TRIVEDI, J)

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