IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/SPECIAL CIVIL APPLICATION NO. 16482 of 2026

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M/S RIDDHI SIDDHI ENTERPRISES

Versus

THE STATE OF GUJARAT & ORS.

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Appearance:
MR NACHIKET D MEHTA(6529) for the Petitioner(s) No. 1
MR RAJ TANNA, AGP for the Respondent(s) No. 1,2,3

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CORAM: **HONOURABLE MS. JUSTICE SANGEETA K. VISHEN**
and
HONOURABLE MR.JUSTICE P. M. RAVAL

Date : 03/11/2026
ORAL ORDER
(PER : HONOURABLE MS. JUSTICE SANGEETA K. VISHEN)

1. By this petition, the petitioner has prayed for quashing and setting aside the notice for confiscation form GST MOV-10 dated 17.07.2026 and the detention order form GST MOV-06 dated 11.07.2026 both issued by the respondent no. 3, *inter alia*, under the provisions of the Central Goods and Services Tax Act, 2017, the Gujarat Goods and Services Tax Act, 2017, and the Integrated Goods and Services Tax Act, 2017 (hereinafter referred to as “the Acts”, “the Central Act” or “the State Act“ as the context requires).

2. Mr.Samir Gupta, learned Advocate appearing with Mr.Nachiket Mehta, learned Advocate has raised the contention that form GST MOV- 01 dated 08.07.2026 issued by the State Tax Officer, is illegal and against the provisions of

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sub-section (3) of section 68 of the applicable Act. The form GST MOV- 01 reflects the name of the State Tax Officer; however, it is signed by another officer who happens to be the State Tax Inspector, who could not have signed or intercepted the conveyance in the absence of any powers delegated in his favour. It is submitted that in the year 2017, the powers were delegated by the Commissioner to the State Tax Officer, who does not have the powers of further delegation and hence, when there were no powers delegated in favour of the State Tax Inspector, he could not have signed the letter on behalf of the State Tax Officer.

2.1 It is further submitted that thereafter on 11.07.2026 form GST MOV- 06 i.e. the order of detention under section 129(1) of the Acts, was issued, clearly recording that the physical verification and inspection of goods in movement was conducted on 11.07.2026. It is thereafter that on 17.07.2026 form GST MOV-10 i.e. notice for confiscation of goods or conveyances and levy of penalty under section 130 of the Acts was issued. While referring to form GST MOV- 06 dated 11.07.2026 as well as form GST MOV- 10 dated 17.07.2026, it is submitted that if at all there is any inspection or physical verification done, the petitioner has not been provided with the copy of the reports prepared. Therefore, the captioned writ petition.

3. On the other hand, Mr.Raj Tanna, learned Assistant Government Pleader at the outset, submitted that the contention raised by the petitioner about the State Tax Inspector not having powers is misplaced and untenable.

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Infact, on 15.06.2019 the Commissioner in exercise of the powers conferred under sub-sections (1) and (3) of section 5 of the State Act has amended the previous office order dated 23.06.2017 and four officers have been designated as proper officers as indicated in column 4 conferring the powers to be exercised under sub-section (3) of section 68. Therefore, the State Tax Inspector, is very well within its power to issue form GST MOV- 01. So far as the form GST MOV- 06 dated 11.07.2026 is concerned, the powers, *inter alia,* are conferred by the authorities concerned vide order dated 23.06.2017 and in connection with the powers under section 129 and 130, the officers designated are the Assistant Commissioner and the State Tax Officer and that is how form GST MOV- 06 and form GST MOV- 10 are being issued by the State Tax Officer. It is submitted that the contention raised about non-supply of the report is also misplaced inasmuch as, despite the petitioner being required to remain present, the petitioner has not remained present and has also failed to supply the documents as indicated in form GST MOV- 10. It is submitted that if at all the petitioner has any grievance about non-supply of the report the same shall be supplied, provided the petitioner remains present before the authorities concerned.

4. Mr.Samir Gupta, learned Advocate states that the petitioner shall remain present before the authorities after the Diwali vacation and shall file the reply.

5. Heard the learned Advocates appearing for the respective parties.

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6. The captioned writ petition is challenging the show cause notice for confiscation of goods issued in form GST MOV-10 dated 17.07.2026 and order of detention under sub-section (1) of section 129 of the Acts issued in form GST MOV-06 dated 11.07.2026. Being aggrieved, the captioned writ petition.

7. In support of the challenge, Mr.Samir Gupta, learned Advocate has raised the contention that form GST MOV- 01 dated 08.07.2026 is signed by the State Tax Inspector without there being any authority to act. It is further the case of the petitioner that the Commissioner has delegated the powers to the State Tax Officer and not the State Tax Inspector. Moreover, the State Tax Officer has no powers of further delegation and in absence thereof, the form GST MOV-01 issued and signed by the State Tax Inspector is bad. Pertinently, in exercise of the powers conferred under sub-sections (1) and (3) of section 5 of the State Act, the Chief Commissioner of State Tax has passed an order dated 15.06.2019 amending the previous order dated 23.06.2017. As per the order dated 15.06.2019, the Chief Commissioner of State Tax has designated the officers namely, Deputy Commissioner, Assistant Commissioner, State Tax Officer and State Tax Inspector as proper officers to intercept any conveyance, to inspect documents, devices and goods under sub-section (3) of section 68 of the State Act. Relevant excerpts of the order dated 15.06.2019 is reproduced hereinbelow:

> “In exercise of the powers conferred upon me by sub-sections

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(1) and (3) of section 5 of the Gujarat Goods and Services Tax Act, 2017, I do hereby amends this office Order No. GSL/S.5 (1)/B.1 dated the 23rd June, 2017 as follows, namely:-

In the schedule-A appended to the said order, for the entry at serial No. 48, the following entry shall be substituted namely:-

SCHEDULE-A

Sr.No	Section	Functions Assigned	Designation of Proper Officer
(1)	(2)	(3)	(4)
“48	68(3)	To intercept any conveyance, to inspect documents, devices and goods	Deputy Commissioner , Assistant Commissioner State Tax Officer State Tax Inspector

8. Clearly, the Chief Commissioner of State Tax as per schedule indicated in column 4 designated the officers including the State Tax Inspector to exercise the powers under sub-section (3) of Section 68 of the State Act. In view of the above discussion, the stand taken by the petitioner that the form GST MOV- 01 is not signed by proper officer is not acceptable and is stated to be rejected.

9. Furthermore, while adverting to the aspect of exercise of the powers under section 129 and 130, it is pertinent to mention that vide order dated 23.06.2017, issued in exercise of the powers conferred under sub-section (1) of section 5 read with clause (91) of section 2 of the State Act and the rules framed thereunder, the Commissioner has assigned the functions to be performed by proper officers under different

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sections as prescribed in Schedule A. At Sr.nos. 97 to 104, officers are designated as proper officers including the State Tax Officer to perform the functions.

10. The form GST MOV- 06 dated 11.07.2026 as well as form GST MOV-10 dated 17.07.2026 are issued and signed by the State Tax Officer and the grievance raised is about non-supply of the report. Mr. Raj Tanna, learned Assistant Government Pleader, upon instructions, has stated before this Court that the report shall be duly provided to the petitioner in the form as envisaged under section 169 of the Acts. Mr.Samir Gupta, learned Advocate submits that if the report is provided, the grievance of the petitioner will be taken care of and the petitioner shall file the reply and produce the documents as required. Needless to clarify that the parties shall adhere to the respective stands taken before this Court.

11. It may be note that if any order adverse to the petitioner is passed in the proceedings in connection with form GST MOV- 10 dated 17.07.2026 and form GST MOV-06 dated 11.07.2026, there is an inbuilt mechanism provided under the Acts and it will be open for the petitioner to avail of the remedy as envisaged and available. Therefore, on both the counts, the captioned writ petition does not warrant interference and is hereby dismissed.

(SANGEETA K. VISHEN,J)

(P. M. RAVAL, J)

SINDHU NAIR

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