

Pranav Mehta

Recently, the Hon'ble Allahabad High Court in the case of Mahavir Polyplast (P.) Ltd. v. State of U.P, [2022] 142 taxmann.com 8 (Allahabad) has held that section 129 cannot be invoked in respect of immovable property (godown) and thus authorities acted with negligence and had conducted search and seizure operation in godown by invoking section 129 of the GST Act. Facts of the case Mahavir Polyplast (P.) Ltd (herein after referred as "Petitioner") is a manufacturer of PVC pipes having it's manufacturing unit at Khasara No.704/3, Mauza Runakata Kirawali Road, Tehsil-Kirawali, Agra. The Petitioner stores its raw materials and manufactured goods at a godown located on the same premises. The Petitioner was not found involved in any.....