

## HC: Detention Order After 7-Day SCN Limit Invalid Under GST Law

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REFER THE DECISION OF THE HON'BLE MADRAS HIGH COURT IN THE CASE OF

Madhesh @ Madesan Vs. State Tax Officer Dated 21st December, 2024, [2025]  
172 Taxmann.com 66 (Madras)

### FACTS:

In this case, the goods were detained on 29th October, 2024 and notice under section 129(3) of the Act, 2017 in Form GST MOV-07 was also issued on 29th October, 2024. However, no order of detention made in Form GST MOV-09 till date of filing writ, thereby violating the time-line stipulated under section 129(3) of the Act. The short question was whether the proceedings under section 129(3) can be sustained in the absence of complying with the time-line mandated under section 129(3).

### Hon'ble High Court Judgement:

The Hon'ble Court noted that under section 129(3) of the Act, the order ought to have been passed within a period of seven days from the date of service of such notice and hence held that the impugned proceedings are beyond the timelines stipulated under section 129(3) of the Act. **Consequently, the impugned proceedings are set aside and the vehicles / goods in question were directed to be released forthwith.**