



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 24898 of 2026

K Dharmaraj
S/o. Krishnasamy,
No.2/38 A Kottamangalam (Post)
Udumalaipet, Tiruppur District

..Petitioner(s)

Vs

1. The Principal Commissioner
Commercial Taxes Department,
Chennai.
2. The Deputy State Tax Officer (INT)
Roving squad II,
Erode District.

..Respondent(s)

Prayer:- Writ Petition is filed under Article 226 of the Constitution of India, pleaded to issue a Writ, Order or Direction in the nature of Writ of Mandamus directing the 2nd Respondent herein to release the Ashok Leyland goods lorry bearing registration TN-42C-4361 to the petitioner within a time a frame as this Court may fix.

For Petitioner(s):

Mr.S.Prabhu

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran
Government Advocate

ORDER

The petitioner is the owner of a lorry bearing Registration No.TN-42C-4361. While transporting the goods on 13.12.2025, the vehicle and the goods transported therein were seized. After submitting a representation dated 15.06.2026 seeking the release of the lorry, the present Writ Petition has been filed.



2. Section 129 of applicable GST enactments deals with the detention and release of goods and conveyances. Sub section (6) thereof, is set out below:

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(6) Where the person transporting any goods or the owner of such goods fails to pay the amount of penalty under sub-section (1) within fifty days from the date of receipt of the copy of the order passed under sub-section (3), the goods or conveyance so detained or seized shall be liable to be sold or disposed of otherwise, in such manner and within such time as may be prescribed, to recover the penalty payable under sub-section (3):

PROVIDED that the conveyance shall be released on payment by the transporter of penalty under sub-section (3) or one lakh rupees, whichever is less:

PROVIDED FURTHER that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.

3. As can be seen from the 1st proviso to sub section (6), the owner of the vehicle may seek release thereof by paying the penalty determined under sub section (3) or Rs.1,00,000/-, whichever is less. In this case, the amount of penalty has been determined as a sum of Rs.1,92,500/-.



4. Based on written instructions, Ms. Amirtha Poonkodi Dinakaran, learned Government Advocate, submits that a temporary identity has been created in favour of the petitioner for the release of the vehicle subject to payment of penalty of Rs.1,00,000/- as per the 1st proviso to sub section (6).

5. Considering the aforesaid, this Writ Petition is disposed of by directing the respondents to release lorry bearing Registration No. TN-42C-4361 subject to the petitioner paying penalty of Rs.1,00,000/-. The vehicle shall be released within one week from the date of payment.

6. The Writ Petition is disposed of on the above terms. There shall be no order as to costs.

20-07-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
EP



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SENTHILKUMAR RAMAMOORTHY, J.

EP

To

1. The Principle Commissioner
Commercial Taxes Department,
Chennai.
2. The Deputy State Tax Officer (INT)
Roving squad II,
Erode District.

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