

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.02.2019

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.1084 of 2019

M/s. Mother Gift Transport,
Represented by its Proprietor,
No.46, GI Reliable Home 2nd Street,
Chokkanathar Nagar,
Maduravoyal,
Chennai -600 006.

....Petitioner

Vs

State Tax Officer/
Roving Squad- TVLR,
Enforcement (South),
Chennai - 600 006

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent in his proceedings in Form GST Mov-02 No.810/2019 dated 02.01.2019 and Form GST Mov-06 dated 04.01.2019 and quash this goods detention proceedings as illegal and contrary to the provisions of the Goods and Service Tax Act, 2017 and direct the respondent to release the goods.

For Petitioner : Mr. R. Prabakaran

For Respondent : Mr. V. Haribabu

O R D E R

This Writ Petition has been filed seeking a writ of certiorarified mandamus calling for and quashing the proceedings in Form GST Mov-02 No.810/2019 dated 02.01.2019 and Form GST Mov-06 dated 04.01.2019.

2. By order dated 11.01.2019, this Court ordered released of the goods detained, upon condition that the petitioner shall furnish bank guarantee to the tune of Rs.78,574/- towards Central Tax and equal amount towards State Tax which would

cover the alleged tax liability within a period of seven (7) working days from the date of receipt of a copy of the order.

3. Learned counsel for the petitioner confirms that the bank guarantee has been furnished as directed, pursuant to which the goods have also released on 23.01.2019.

4. In the aforesaid circumstances, nothing survives in this Writ Petition and the same is closed recording the above submission. Needless to say both parties are at liberty to take such action as may be necessary in accordance with law. No costs.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

mrn

To
State Tax Officer/
Roving Squad- TVLR,
Enforcement (South),
Chennai - 600 006

+1cc to M/s.C.Baktha Siromoni, Advocate sr.no.16369

+1cc to Special Government Pleader(Taxes) sr.no.17121

W.P.No.1084 of 2019

rk(co)

nr 26/03/2019

सत्यमेव जयते
WEB COPY