

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.10.2019

CORAM

THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.3905 of 2019

M/s. Steel Hypermart Indian Pvt Ltd.,
Represented by its authorized signatory
Sy.No.27/5B and 6B 1, Anumepalli Village,
Zuzuvadi Panchayat, Hosur - 635126. ...Petitioner

Vs.

1. Principal Chief Commissioner of GST & Central Excise
26/1, Uthamar Gandhi Road, Nungambakkam,
Chennai, Tamil Nadu - 600003.
2. Commissioner of State Tax, Tamil Nadu
Ezhilagam, Chepauk, Chennai - 600005.
3. Joint Commissioner of State Taxes Enforcement,
Salem,
Commercial Taxes Building,
Fort Main Road,
Salem - 636001.
4. State Tax Officer,
Group - II (Enforcement)
Hosur - 635109.
5. State Tax Officer,
Group - I (Enforcement)
Hosur - 635109.
6. Superintendent of Central Tax & Cex
Salem Commissionerate - 636002. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus to forbear the respondent officials from conducting any search under Section 67 of the Tamil Nadu Goods and Services Act, 2016 in the petitioner's premises without exhausting other modes of inquiry such as under Sections 61, 65 and 70 of the Act.

For Petitioner : Mr.Somayaji
Senior Counsel
For Mr.Adithya Reddy

For Respondents : Mr.Mohammed Shaffiq
Special Government Pleader (Taxes)

O R D E R

The prayer sought for in the present writ petition is to forbear the respondent officials from conducting any search under Section 67 of the Tamil Nadu Goods Act, 2016 in the petitioner's premises without exhausting other modes of inquiry such as under Sections 61, 65 and 70 of the Act.

2. Mr.Somayaji, learned senior counsel appearing on behalf of the petitioner submitted that the prayer sought for in the writ petition has become infructuous in view of the fact that subsequently the search has been conducted and seizure has been made, which is put to challenge in the other writ petitions.

3. In view of the above stated facts and circumstances and without expressing any view on the merits of the contentions raised by the writ petitioner, this Writ Petition is dismissed as infructuous. No costs.

Sd/-

Assistant Registrar (CS-V)

//True Copy//

Sub Assistant Registrar

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To

1. Principal Chief Commissioner of GST & Central Excise
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MG (CO)
GN (06/11/2019)



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