

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.10.2019

CORAM

THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.5854 of 2019
and
W.M.P.Nos.6686 & 6687 of 2019

M/s. Atlas Enterprises,
Represented by its Partner
Mr.Mohamed Nawaz
No.38/2, Venkatachalam Street,
Shenoy Nagar,
Chennai - 600030.

... Petitioner

Vs.

State Tax Officer,
Roving Squad - II,
Enforcement (East),
Chennai - 6.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records on the files of the respondent detaining the Vehicle No.TN 02 AC 9208 along with the goods in FORM GSTMOV-06 and FORM GSTMOV-07 dated 25.02.2019 and quash the same being illegal, invalid and violated the principles of natural justice and contrary to the law.

For Petitioner:Mr.A.N.R.Jayaprathap

For Respondent:Mr.M.Hariharan
Additional Government Pleader
(Taxes)

O R D E R

The petitioner challenging the goods detention notice dated 25.02.2019. This Court while entertaining the writ petition, granted an interim order on 28.02.2019 for release of the goods, subject to the condition that the petitioner shall provide a Bank Guarantee for a sum of Rs.62,000/-.

2. It is stated by the learned counsel appearing for the petitioner that in pursuant to the interim order and on furnishing such Bank Guarantees, the goods were released. He further submitted that subsequently, the Bank Guarantee furnished by the petitioner is also returned by the Bank on

04.10.2019. Therefore, he submits that nothing survives in this writ petition to be adjudicated upon further.

3. Recording the said submission, the writ petition is closed, as no further adjudication is necessary. However, if any proceedings is initiated against the petitioner, it is open to the petitioner to workout his remedy against this proceedings in a manner known to law. No costs. Connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

sni
To

State Tax Officer,
Roving Squad - II,
Enforcement (East), Chennai - 6.

+1cc to the Special Government Pleader Sr.88281

W.P.No.5854 of 2019

pvs[co]
srg 22/11/2019