IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated 17.09.2019

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.No.7614 of 2019
and
W.M.P.NoS.8255 AND 8256 of 2019

M/s.Komos Automotive India Pvt. Ltd.,
Rep. by its Assistant General Manager,
Mr.U.A.Sureshkumar,
B10/1, SIPCOT Industrial Development Centre,
Oragadamvaipur A Village,
Sriperumbur Taluk,
Tamilnadu 602 105. ...Petitioner

Vs.

The State Tax Officer,
Roving Squad-I,
Enforcement (East),
Chennai 600 006. ... Respondent

PRAYER : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records on the files of the respondent herein in FORM GSTMOV-07 and FORM GSTMOV-06 dated 28.02.2019 and quash the same being illegal, invalid and violated the principles of natural justice.

For Petitioner : Mr.ANR.Jayapratap

For Respondents : Mr.M.Hariharan
Additional Government Pleader(T)

O R D E R

This writ petition is filed challenging the goods detention notice issued under Section 129(3) of the Central Goods and Services Tax Act, 2017 and the State/Union Territory Goods and Service Tax Act, 2017/under Section 20 of the Integrated Goods and Services Tax Act 2017.

2.Learned counsel for the petitioner submitted that though the present writ petition is filed challenging the goods detention notice on the ground of jurisdiction, the fact remains that the subject matter goods were already released by the proceedings of the State Tax Officer viz., the respondent herein on the petitioner executing a bank guarantee for Rs.18 lakhs. Therefore, the learned counsel contended that this writ petition may be disposed of by granting liberty to the petitioner to work out his remedy in the adjudication proceedings.

3.Considering the above stated facts and circumstances and more particularly, in view of the fact that the challenge made in this writ petition is only against the goods detention notice and that the goods are also released by proceedings dated 05.03.2019 as discussed supra, it is for the petitioner to work out his further remedy if any by pursuing the same before the appropriate authority in a manner known to law.

With the above observation, the writ petition is disposed of. No costs. The connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

vri

To

The State Tax Officer,
Roving Squad-I,
Enforcement (East),
Chennai 600 006.

+1cc to the Special Government Pleader Sr.80341

W.P.No.7614 OF 2019

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srg 18/10/2019