

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 30.09.2019

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.No.32227 of 2018

and

W.M.P.No.37477 of 2018

Tvl.Navakar Impex Pvt.Ltd.,
rep. by its Director, Mr.Jainik A.Jain,
Admin Off: 126, Choolai High Road,
Choolai,
Chennai - 112.

... Petitioner

Vs.

The Superintendent of GST & Central Excise,
Perungudi V Range,
Chennai South Commissionerate,
690, Anna Salai, Nandanam,
Chennai -35.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records on the files of the respondent detaining the vehicle No.TN 20 BV 2039 and goods in Form GST MOV-02 dated 02.12.18 and quash the same being illegal, invalid and violated the principles of natural justice the also law laid down by the Honourable Court.

For Petitioner : Mr.D.Vijayakumar

For Respondent : Mr.A.P.Srinivas,
Standing Counsel

O R D E R

This writ petition is filed challenging the detention of goods.

2. While entertaining the Writ Petition by way of interim order dated 05.12.2018, this Court directed the respondent to release the goods, however, by getting appropriate undertaking from the petitioner to safeguard the interest of the revenue, in the event of any liability is to be fastened on them, pursuant to further proceedings, if any.

3. It is stated that as directed supra, the respondent has released the goods and also passed an order imposing tax liability.

4. Learned counsel for the petitioner submitted that as against the said order, the petitioner preferred an appeal before the concerned Appellate Authority and the same is still pending. Therefore, he submitted that this Writ Petition can be disposed of by directing the Appellate Authority to pass orders on the appeal within the time stipulated by this Court.

5. Considering the above stated facts and circumstances and without expressing any view on the merits of the claim made by the petitioner, this Writ Petition is disposed of only by directing the concerned Appellate Authority, before whom the appeal is pending, to pass orders on the appeal on merits and in accordance with law as expeditiously as possible. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

vsi

To

The Superintendent of GST & Central Excise,
Perungudi V Range,
Chennai South Commissionerate,
690, Anna Salai, Nandanam,
Chennai -35.

+lcc to Mr.D.Vijayakumar, Advocate Sr.83431
+lc to Mr.A.P.Srinivas, Advocate Sr.83542

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srg 06/11/2019