

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.02.2019

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH

W.P No.33632 of 2018
and
WMP. Nos.39043 of 2018

Salem Automech India Private Limited
Represented by its Director
M.V.Sellamuthu,
No.5/37, Salem Bangalore NH Road,
Jagir Ammapalayam,
Salem- 636 302.

..... Petitioner

Vs.

1. Deputy State Tax Officer,
Enforcement (Roving Squad)
Hosur - 635 109.

2. Assistant Commissioner (ST)
Suramangalam Assessment Circle,
No.17, Pitchards Road,
Salem - 636 007.

..... Respondents

PRAYER: PETITION filed under Article 226 of the Constitution of India praying for the issuance of writ of Certiorarified Mandamus to call for the impugned proceedings of the first respondent passed in FORMGSTMOV -06 dated 11.12.2018 and quash the same and further direct the 1st respondent to release the consignment in the above FORMGSTMOV -06 is untenable in law.

For Petitioner : Mr.N.Murali

For Respondents : Mr.M.Hariharan,
Additional Government Pleader

O R D E R

This Writ Petition challenges proceedings of the Deputy State Tax Officer, Enforcement (Roving Squad) dated 11.12.2018 seizing the vehicle of the petitioner herein for non production of E-way Bill.

2. Learned counsel appearing for the petitioner states that pending Writ Petition an interim order was passed on 18.12.2018 for production of bank guarantee upon furnishing of which the vehicle has been released.

3. Learned counsel appearing for the respondents confirms that the bank guarantee has been furnished and the vehicle released.

4. Proceedings for assessment have been initiated by the Commercial Tax Department by issuance of notices under the provision of Section 129(3) of the Central Good and Services Tax Act, 2017 the Tamil Nadu Goods and Services Tax Act, 2017 and Section 20 of the Integrated Goods and Services Tax Act, 2017 are stated to be ongoing.

5. Learned counsel for the petitioner states that a separate Writ Petition has been filed challenging the detention notice itself. In such circumstances nothing survives in the present Writ Petition and the same is closed. Consequently, the connected Miscellaneous Petitions are also closed. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

rkp

To

1. Deputy State Tax Officer,
Enforcement (Roving Squad)
Hosur - 635 109.

2. Assistant Commissioner (ST)
Suramangalam Assessment Circle,
No.17, Pitchards Road,
Salem - 636 007.

+1 cc to M/s.N.Murali, Advocate, S.R.No.9622

+1 cc to the Spl. Government Pleader, S.R.No.10332

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and
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CP (CO)
SSM(08/03/2019).