IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.11.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.25441 of 2021
and
W.M.P.No.26878 of 2021

(Through Video Conferencing)

Tvl.PANINDIA Tubes Private Limited,
Represented by its Authorized Signatory,
Mr.Kishore Kumar Chalamaiah,
D-9 & 10, Developed Plots Estate,
Thuvakudi, Trichy – 620 015. ...Petitioner

Vs

The Deputy State Tax Officer,
Intelligence-II, Room No.28,
1st Floor, No.1, Greams Road,
Chennai – 6. ...Respondent

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records of the respondent proceedings in GST Mov-2 dated 06.11.2021 and quash the same being illegal, invalid, without jurisdiction and violated the principles of natural justice and contrary to the law and direct the respondent to release the consignment vide invoice No.12205 dated 06.11.2021.

For Petitioner : Mr.D.Vijayakumar

For Respondent : Ms.Amirta Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirta Poonkodi Dinakaran, learned Government Advocate takes notice on behalf of the respondent.

2. The petitioner has challenged impugned proceedings in Form GST Mov 1 dated 06.11.2021.

3. It is the case of the petitioner that the petitioner has a unit in Thuvakudi in Trichy and had placed an order from a supplier namely Sreevatsa Tube Corporation, Chennai for supply of goods who had raised GST invoice on 03.11.2021 and had consigned the consignments to the petitioner's place of business at Thuvakudi in Trichy and billed/invoiced the Petitioner's Head Office/Registered Office in Telungana.

4. The learned counsel for the petitioner submits that the supplier has also charged applicable IGST (Integrated Goods and Services Tax) as there was an inter-state supply.

5. The learned counsel for the petitioner further submits that the respondent has seized the vehicle as the E-way bill which accompanied the goods had expired before the goods could be delivered and meanwhile the vehicle developed some technical snag. It is submitted that both the goods and vehicle have been seized. He therefore submits that the respondent will be directed to release the vehicle.

6. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondent.

7. Prima facie, it appears that the petitioner is liable to pay SGST & CGST as the supply is within the State from Sembudoss Street, Chennai of the supplier to the petitioner at Thuvakudi in Trichy, though the bill has been sent to the petitioner's Head Office/Registered Office in Telungana.

8. Considering the same, the respondent is directed to release the vehicle subject to payment of the applicable SGST and CGST by the petitioner to be treated as deposit. The respondent shall issue appropriate notice to the petitioner to show cause as to why SGST and CGST directed to be deposited should be demanded and why penalty should not be imposed on the petitioner. It is made clear that the amount to be paid by the petitioner shall be treated as deposit amount against the liability that may be confirmed by the respondent and its appropriation will be subject to the outcome of such proceeding.

9. This writ petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

s/d-
Assistant Registrar

//True Copy//

Sub-Assistant Registrar

rgm/arb

To

The Deputy State Tax Officer,
Intelligence-II, Room No.28,
1^{st} Floor, No.1, Greams Road,
Chennai – 6.

+1 CC to The Special Government Pleader (T) Sr 62797
+1 CC to Mr.D.Vijayakumar, Advocate sr 62188

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PA(CO)
SP(14/12/2021)