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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.12.2021

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.No.26099 of 2021

and

W.M.P.No.27555 of 2021

(Through Video Conferencing)

M/s.Sreevatsa tube corporation,  
Rep. by its Director  
Mr.C.V.Ravindranath,  
No.7, Kamarajar Park Street,  
Royapuram,  
Chennai - 600 013.

... Petitioner

Vs.

- 1.The State Tax Officer,  
R.S.IV, Intelligence - I,  
No.1, Greams Road,  
Chennai - 6.
- 2.The Assistant Commissioner (ST),  
Adjudication, Intelligence - I,  
No.1, Greams Road,  
Chennai -6.

...Respondents

Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondents proceeding in GST Mov-6, dated 29.11.2021 and quash the same being illegal, invalid, without jurisdiction and violated the principles of natural justice and contrary to the law and direct the respondents to release the consignment vehicle TN 31 AC 7710.

For Petitioner : Mr.D.Vijayakumar

For Respondents: M/s.Amirta Poonkodi Dinakaran  
Government Advocate

O R D E R

Heard the learned counsel for the petitioner and the learned Government Advocate appearing for the respondents.



2. The petitioner has filed this Writ Petition to quash the impugned order of detention dated 29.11.2021 in GST Mov-6 of the second respondent and to direct the respondents to release the consignment vehicle bearing registration No.TN 31 AC 7710.

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3. By the impugned detention order, the lorry / truck, in which, the goods were dispatched by the petitioner to BGR Energy Systems Limited, GNT Road, Panjetty Village, Thiruvallur - 601 204 for their project, were seized along with goods on 29.11.2021 at about 6.05 a.m. on the ground that the E-Way Bill generated on 27.11.2021 had expired.

4. For the expiry of the E-Way Bill, the explanation of the petitioner in this Writ Petition is that there was torrential rain in Tamil Nadu, particularly, in Chennai District and therefore the vehicle could not move and that the journey was started later in time, by which time, the E-Way Bill generated on 27.11.2021 at about 06.23 p.m. had expired.

5. Considering the fact that Chennai District and the neighbouring District were experiencing the torrential rain during the last week of November, 2021 and during the first week of December, 2021, the petitioner is directed to pay the tax determined on the consignment under both the Central Goods and Service Tax Act, 2017 and the Tamil Nadu Goods and Service Tax Act, 2017 and 25% of the penalty imposed in the impugned order.

6. Subject to such payment, the vehicle together with the goods shall be released. The amount paid by the petitioner will be the subject to the final appropriation in the appropriate proceedings. Liberty is also given to the petitioner to file appropriate application for setting aside the seizure order in accordance with law.

7. This Writ Petition stands disposed with the above observations. No cost. Consequently, connected Miscellaneous Petition is closed.

s/d-  
Assistant Registrar

True Copy

Sub-Assistant Registrar

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To

1.The State Tax Officer,  
R.S.IV, Intelligence - I,  
No.1, Greams Road,  
Chennai - 6.



2. The Assistant Commissioner (ST),  
Adjudication, Intelligence - I,  
No.1, Greams Road,  
Chennai -6.

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+1 CC to The Government Pleader sr 67635  
+1 CC to Mr.D.Vijayakumar, Advocate sr 66990.

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PVS (CO)  
SP(16/12/2021)