IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :22.02.2022

CORAM :

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

Writ Petition No.3420 of 2022
and
W.M.P.No.3528 of 2022

M/s.Yash Pigments LLP
Rep.by its Authorized Signatory
Mr.M.Vinoth Kumar, No.63, Mettu Street
Aynavaram, Chennai, Tamil Nadu 600 023. ...Petitioner

-Vs-

The Deputy State Tax Officer
Static Roving Squad
Intelligence-I, Greams Road
Chennai - 600 006. ...Respondent

Prayer: Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the records of the respondent in Form GST MOV.01,02 and 04 vide Order No.103/2021-22 RS Team-Static dated 18.01.2022 and quash the same.

For Petitioner : Mr.S.Ravikumar
for Mr.T.M.Hariharan

For Respondent : Mr.V.Prasanth Kiran
Government Advocate

O R D E R

The prayer sought for herein is for a Writ of Certiorari to call for the records of the respondent in Form GST MOV.01,02 and 04 vide Order No.103/2021-22 RS Team-Static dated 18.01.2022 and quash the same.

2.The petitioner's vehicle which carried goods from Andhra Pradesh to Gummidipoondi SIPCOT was intercepted by the respondent Revenue on 18.01.2022, where they checked up whether necessary documents were carried by the driver of the vehicle. The Revenue found that, though physically the E-Way Bill was available with the driver, the same had expired on 16.01.2022. However, the transportation had taken place by the conveyance which was intercepted on 18.01.2022. Hence, on the date on which the transportation happened, there was no valid E-Way Bill and on that ground, the impugned notice was issued. Challenging the same, the petitioner has approached this Court by filing the present writ petition.

3.When this writ petition was taken up for hearing, the learned counsel for the petitioner would submit that, subsequent to the filing of this writ petition, a notice was issued, for which a reply was given and the reply having been considered, is stated to have been summarily rejected and therefore, the Revenue issued a show cause notice dated 07.02.2022 Vide Ref.No.245/2021-22 and the said notice is also under challenge in a subsequent writ petition, which is yet to be numbered and it is likely to be numbered and taken up for hearing within a day or two. Therefore, the learned counsel for the petitioner would contend that, in view of the subsequent order passed, which is also the subject matter in the other writ petition, which has already been filed before this Court, the prayer sought for in this writ petition has become infructuous and the same, for the said reason, can be disposed of.

4.Mr.V.Prasanth Kiran, learned Government Advocate appearing for the respondent submits that, the said order dated 07.02.2022 which is subsequently challenged, is not an adjudication order as claimed by the petitioner, but is only a show cause notice. Hence, the learned Government Advocate would submit that the present writ petition has become infructuous and a quietus can be given to this writ petition.

5.I have considered the submissions made by the learned counsel appearing for both sides.Recording the said submissions, the writ petition is dismissed as infructuous. No costs. Consequently, connected miscellaneous petition is also dismissed.

Sd/-
Assistant Registrar(CS-II)

//True Copy//

Sub Assistant Registrar

KST
To
The Deputy State Tax Officer
Static Roving Squad, Intelligence-I,
Greams Road, Chennai – 600 006.

+1cc to the Special Government Pleader (Taxes), S.R.No.12075
W.P.No. 3420 of 2022

PMK(CO)
RGA(08/03/2022)