



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.03.2022

CORAM :

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

Writ Petition No.5059 of 2022
and
W.M.P.No.5172 of 2022

Jahir Hussain

...Petitioner

-Vs-

Deputy State Tax Officer,
Roving Squad, Intelligence-I,
Office of the Joint Commissioner (ST),
Intelligence-I, 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 pertaining to the impugned decision taken in the Order No.80/2021-22/RS Team-7 dated 24.02.2022 of the respondent and quash the same.

For Petitioner : Mr.G.Derrick Sam

For Respondent : Mr.Richardson Wilson
Additional Government Pleader

O R D E R

The prayer sought for herein is for a Writ of Certiorari to call for the records pertaining to the impugned decision taken in the Order No.80/2021-22/RS Team-7 dated 24.02.2022 of the respondent and quash the same.

2.The petitioner's vehicle bearing Registration No.TN-28-AF-9964 carrying refined Glycerin was intercepted by the Revenue on 24.02.2022, where they found that the goods were being transported without the invoice and E-way bill. Therefore they detained the vehicle and issued Form MOV-02.

3.Thereafter a notice was given for personal hearing on 25.02.2022, where the petitioner has not chosen to appear. However, it is the claim of the petitioner that he has given a reply or representation and when such an attempt was made on



25.02.2022 the same has not been accepted. Therefore, at this juncture, challenging the said proceedings 24.02.2022 the petitioner moved this writ petition with the aforesaid prayer.

4. Mr. Richardson Wilson, the learned Additional Government Pleader appearing for the respondent, on instructions would submit that, if it is the case of the petitioner that on 25.02.2022, he wanted to appear, no issue, that the petitioner can appear before the Adjudicating Authority immediately for which a date can be fixed by this Court, shortly within a week, and on that date if the petitioner comes forward to appear before Adjudicating Authority whatever defence he wants let him take and submit before the Adjudicating Authority, which would be considered and final orders will be passed in accordance with law.

5. Having considered the suggestion given by the learned Additional Government Pleader, with regard to the said issue raised by the petitioner in this writ petition, this Court is inclined to dispose of this writ petition with the following order.

- That the petitioner shall appear before the Adjudicating Authority on 11.03.2022 without fail.
- On that day proper personal hearing shall be extended to the petitioner by the respondent and on receipt of the defence / inputs to be supplied by the petitioner, the same has to be considered and accordingly a decision may be made by the respondent in accordance with law.
- It is made clear that, since the goods have been detained from 24.02.2022 an early order in this regard shall be passed by the respondent after hearing the petitioner as indicated above.

6. With these directions the writ petition is disposed of. No costs. Consequently connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

DSN/KST



To

The Deputy State Tax Officer,
Roving Squad, Intelligence-I,
Office of the Joint Commissioner (ST),
Intelligence-I,
Chennai- 600 006.

+1cc to M/s.Hari Radhakrishnan, Advocate,
S.R.No.15336 (10/03/2022)

+1cc to the Special Government Pleader(Taxes),
S.R.No.15583(10/03/2022)

W.P.No. 5059 of 2022

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