



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.04.2022

CORAM:

THE HON'BLE MR.JUSTICE M.DHANDAPANI

W.P.No.9567 of 2022

Tvl.Asian Paints Limited,

GSTIN: 33AAACA3622K1Z2

Represented by its Authorized Signatory

Plot No.E6-F13, Sipcot Industrial Park,

Sriperumbudur, Kancheepuram-602 105.

... Petitioner

vs.

1. The Assistant Commissioner (ST)
Adjudication, Intelligence-I,
No.1, Greams Road,
6th Commercial Taxes Annex Building,
Chennai-600006.

2. The Deputy State Tax Officer,
Roving Squad-III,
Manjabakkam Toll,
Chennai.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus directing the first respondent herein to accept the bank guarantee equivalent to the disputed penalty amount of Rs.25,86,662/- in accordance with the provisions of Section 129(1)(c) of the CGST Act, 2017 and provisionally release the goods along with the conveyance bearing TN 07 AV 7881, pass such other order or orders as this Court may deem fit and proper in the circumstances of the case.

For Petitioner : M/s.Aparna Nandakumar

For Respondents : Mr.C.Harsha Raj,
Additional Government Pleader

ORDER

This Writ Petition has been filed seeking for issuance of a Writ of Mandamus directing the first respondent herein to accept the bank guarantee equivalent to the disputed penalty amount of Rs.25,86,662/- in accordance with the provisions of Section 129(1)(c) of the CGST Act, 2017 and provisionally



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4. The learned counsel for the petitioner submitted that, it would suffice if this Court issues direction to the first respondent to accept the bank guarantee equivalent to the disputed penalty amount of Rs.25,86,662/- in accordance with the provision of Section 129(1)(c) of the CGST Act, 2017 and provisionally release the goods in the vehicle bearing Regn.No.TN 07 AV 7881.



5. The learned Additional Government Pleader appearing for the respondents submitted that if the petitioner could annex the bank guarantee along with the copy of the representation made before the first respondent, immediately after the receipt of the bank guarantee of the petitioner, the detained goods will be released in favour of the petitioner within a period of one week from the date of receipt of the same.

6. In view of the fair submission made by the learned Additional Government Pleader, this Court permits the petitioner to obtain and annex the bank guarantee within a period of one week from the date of receipt of a copy of this order along with the application/representation. If such bank guarantee and application is made, the respondents are directed to release the detained goods to the petitioner within a period of one week thereafter.

7. With the aforesaid directions, this Writ Petition is disposed of. No Costs.

Sd/-
Assistant Registrar(CS-VIII)

//True Copy//

Sub Assistant Registrar

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To:

1. The Assistant Commissioner (ST)
Adjudication, Intelligence-I,
No.1, Greams Road,
6th Commercial Taxes Annex Building,
Chennai-600006.
2. The Deputy State Tax Officer,
Roving Squad-III,
Manjabakkam Toll,
Chennai.

+1cc to M/s.Aparna Nandakumar, Advocate, S.R.No.25971
+1cc to the Special Government Pleader(Taxes), S.R.No.26980
(07/06/2022)

W.P.No.9567 of 2022

SR-II (CO)
SB(19/04/2022)