IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.04.2022

CORAM

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

W.P.No.9899 of 2022 and
W.M.P.Nos.9613 & 9615 of 2022

Tvl.Astalakshmi Transport,
Rep. By its Proprietor Mr.Varadharajan,
No.15/1, Mariammankoil Street,
Menambedu, Ambattur,
Chennai - 600 058.
... Petitioner

Vs

1.The Dy State Tax Officer,
R.S. III, Intelligence II,
Greams Road, Chennai - 600 006.

2.The Assistant Commissioner (ST),
Adjudication, Intelligence II
Greams Road, Chennai - 6. ... Respondents

Prayer : Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus calling for the records of the 2nd respondent proceedings in and quash the same being illegal, invalid, without jurisdiction and violated the principles of natural justice and contrary to law and direct the respondent to release the consignment in Vehicle No.TN 23 AD 6171 as per the petitioner representation dated 09.04.2022.

For Petitioner : Mr.D.Vijayakumar

For Respondents : Mr.R.Siddharth
Government Advocate

ORDER

The vehicle in TN 23 AD 6171 was intercepted by the Revenue for the alleged violation like E-Way Bill expired etc. on 04.04.2022. A detention order has been passed, as against which, the present writ petition has been filed.

2. Though Mr.D.Vijayakumar, learned counsel appearing for the petitioner submitted that, the vehicle after getting gate pass of the consignor moved out, as the conveyance would not

reach the consignee which is 25 km away from the consignor place as the consignee by the time was not available, the vehicle was stopped from nearer to the consignor's office, where the officer of the Revenue came and intercepted the vehicle.

3. Be that as it may, these issues can be decided at a later point of time by the Adjudicating Authority after issuing proper show cause notice to the petitioner. Insofar as the vehicle with goods, which is detained now by the Revenue, the same can be released on condition of payment of a particular percentage of demand of tax by the Revenue.

4. In this context, Mr.R.Siddharth, learned Government Advocate appearing for the respondents, would submit that, before completion of the adjudication, it cannot be decided what is the liability of the petitioner except the tax due as it may further lead to some other penal activities including imposition of fine or penalty, therefore, let the petitioner face the adjudication process, he contended.

5. Having considered the said submissions and taking into account of the factual matrix of this case, this Court is inclined to dispose of this writ petition with the following orders:

> That the vehicle in question with goods carried there shall be released by the respondents on payment of Rs.80,000/- (Rupees Eighty Thousand only) by the petitioner within a period of one week from today. Such payment is without prejudice to the right of the petitioner as that would be decided at the time of final adjudication.

6.With this direction, this Writ Petition is ordered accordingly. No costs. Consequently connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

Sgl

To

1. The Dy State Tax Officer,
   R.S. III, Intelligence II,
   Greams Road, Chennai - 600 006.

2. The Assistant Commissioner (ST),
   Adjudication, Intelligence II
   Greams Road, Chennai - 6.

+1cc to Mr.D.Vijayakumar, Advocate, S.R.No.27224
+1cc to the Special Government Pleader, S.R.No.27409

W.P.No..9899 of 2022

SPD(CO)
CT 26/04/2022