IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.07.2022

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

WP.Nos.17300 & 17302 of 2022
and
WMP.Nos.16643 & 16644 of 2022

M/s.Prodair Air Products India Pvt.Ltd.,
(Represented by the Administrator, Shabans NS),
Office No.602, 6th Floor Pentagon 5,
Magarpatta City,
Pune - 411013,
Maharashtra. ... Petitioner in both WPs

Vs

The State Tax Officer (INT),
Roving Squad,
Salem. ... Respondent in both WPs

Prayer in WP.17300 of 2022: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records on the files of the Respondent herein in Form GST MOV-06 dated 24.02.2022, detaining the consignment carried under Invoice No.MH1227075867 dated 18.06.2022, on vehicle bearing Regn. No.MH06AC7784, quash the said detention.

Prayer in WP.17302 of 2022: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records on the files of the Respondent herein in Form GST MOV-06 dated 24.06.2022, detaining the consignment carried under Invoice No.IN2223002233 dated 21.06.2022, on vehicle bearing Regn. No.MH14HG7300, quash the said detention.

(In both WPs)
For Petitioner : Mr.N.Prasad

For Respondent : Mr.V.Prashanth Kiran
Government Advocate

COMMON ORDER

Mr.V.Prashanth Kiran, learned Government Advocate, who has accepted notice for the respondent has access to immediate instructions in these matters. Writs of Certiorari have been sought challenging a detention order dated 24.06.2022 relating to a consignment carried under Invoice No.MH1227075867 dated 18.06.2022, on vehicle bearing Regn. No.MH06AC7784 and Invoice No.IN2223002233 dated 21.06.2022, on vehicle bearing Regn. No.MH14HG7300 (consignment in question).

2.The submissions of Mr.N.Prasad, learned counsel who appears for the petitioner are that the consignments in question, has been sent on a 'bill-to', 'ship-to' basis and the ultimate destination is that of the consignee in Krishnagiri.

3.While this is so, the impugned detention order proceeds on the basis that there is a mismatch between the address of the consumer in the invoice and e-way bill. Upon a comparison between the two sets of documents, I found this to be factually incorrect. The address of the consignee as per invoice dated 18.06.2022 is *'Prodair Air Products India Pvt. Ltd. C/O Inox Air Products Pvt. Ltd. Plot No.76 PT, Sipcot Phase-II Krishnagiri, Hosur, Tamil nadu 635 109 State Code 33'* and the address as per the e-way bill is also *'Krishnagiri, Tamil Nadu-635 109'*. The aforesaid factual position. is also confirmed by the learned Government Advocate, on instructions.

4.Thus, these writ petitions are liable to be allowed and the impugned orders, quashed, and I do so. The respondent shall enable the movement of the consignments in question, forthwith. No costs. Connected miscellaneous petitions are closed.

08.07.2022

vs
Index : Yes/No
Speaking Order/Non speaking Order

To
The State Tax Officer (INT),
Roving Squad,
Salem.

DR.ANITA SUMANTH,J.

vs

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