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W.P.No.32193 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: **07.12.2022**

CORAM

THE HONOURABLE MR.JUSTICE M.SUNDAR

W.P.No.32193 of 2022

M/s.Alexis Steel Trading Private Limited
Represented by authorised representative
Prakash (M/A 63 years)
No.99/1, Kannayiram Street
Shiva Sankar Nagar, Nagelkeni
Chennai – 44

.. Petitioner

Vs.

Deputy State Tax Officer-2
Inspection Cell – 6
Office of the Deputy Commissioner (ST) Intelligence
Salem-7.

... Respondent

Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Mandamus to to direct the respondent to release and revoke the proceedings against the conveyance bearing registration No.TN29AM2336 along with its goods which have been illegally and arbitrarily detailed by the respondent.

For Petitioner

: Mr.J.Ashish

For Respondents

: Ms.Amirta Dinakaran
Government Advocate



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ORDER

Mr.J.Ashish, learned counsel for writ petitioner and Ms.Amirta Dinakaran, learned Revenue counsel are before this Court.

2. Learned counsel for writ petitioner submits that a Release Order in Order No.65/2022-23 dated 02.12.2022 has since been passed and therefore, captioned writ petition has become infructuous. A scanned reproduction of the Release Order is as follows:

Order No. 65/2022-23

Office of the Joint Commissioner (ST),
Salem Intelligence.
Dated: 02.12.2022

FORM GST MOV-05
RELEASE ORDER

1) The goods conveyance bearing No. TN-29 AM 2336 carrying battery scrap was inspected by Thiru E.Prathap Deputy State Tax Officer (name and designation) on 25.11.2022 and on inspection, no discrepancy was noticed either in the documents or in the physical verification of goods.

OR

2) The goods conveyance bearing No. _____ carrying goods was inspected by me _____ (name and designation) on _____ and after inspection, an order of detention was issued in Form GST MOV-06 on _____ and a notice in Form GST MOV-07 was served on the person in charge of the conveyance on _____. The owner or person in charge of the conveyance has _____

a) come forward and made the payment of tax and penalty as proposed and proceedings to draw in this regard;

b) Made the payment of tax and penalty as demanded in the order in Form GST MOV-09.

c) come forward and furnished a bond in Form GST MOV-08 along with the bank guarantee for the amount equivalent to the tax and penalty proposed.

OR

3) The goods conveyance bearing No. _____ carrying goods was inspected by me _____ (name and designation) on _____ and after inspection and following the due process, an order of confiscation of goods and conveyance was issued in Form GST MOV-11 and served on the owner / person in charge of the conveyance on _____. The owner / person in charge has come forward and made the payment of tax, penalty, fine in lieu of confiscation of goods and conveyance.

In view of the above, the goods and conveyance are hereby released on 02.12.2022 at 3.05 PM.

[Signature]
State Tax Officer
Adjudication Cell-I
Salem Intelligence

ACKNOWLEDGEMENT

I hereby duly declare that I have received a copy of the above order.

Signature of the Owner /
Person in charge

*Strike through whichever is not applicable



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3. Saying so, learned counsel has made an endorsement in the case file and a scanned reproduction of the same is as follows:

Writ petition have
been infirming and since
last the matter be released ^W
07/12/22 (ASHISH J)

4. Learned counsel reiterates the aforementioned endorsement in the hearing.

5. In the light of the narrative thus far, captioned writ petition is disposed of as withdrawn/closed. Though obvious, for the purpose of specificity, it is made clear that there is no expression of opinion or view in this order. There shall be no order as to costs.

07.12.2022

gpa

To
The Deputy State Tax Officer-2
Inspection Cell – 6
Office of the Deputy Commissioner (ST) Intelligence
Salem – 7.



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M.SUNDAR, J

gpa

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