



W.P.No.33321 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.12.2022

CORAM :

The Hon'ble Mr.JUSTICE M.SUNDAR

W.P.No.33321 of 2022

M/s.Rudrapriyam Impex Private Limited
Rep. by its Authorized Signatory
Ground Floor, 1023/67,
Devaram Park, Tri Nagar,
North East Delhi - 110 036.

.. petitioner

Vs.

1. Joint Commissioner (ST)
Intelligence-I
Greens Road, Chennai-600 006.

2. Assistant Commissioner (ST)
Intelligence-I
Commercial Taxes Building
Greens Road, Chennai-600 006.

.. Respondents

Writ petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records of the second respondent in their proceedings by detaining the goods with vehicle and issued Form GST Mov-07 in Notice No.615/2022-23 dated 30.11.2022 and quash the detention as illegal and contrary to the provisions of the GST Act.



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For Petitioner : Mr.C.Baktha Siromoni
For Respondents : Ms.Amirta Dinakaran
Government Advocate (Taxes)

ORDER

After some arguments, Mr.C.Baktha Siromoni, learned counsel on record for writ petitioner sought leave of this Court to withdraw the captioned writ petition and made a request to preserve all the rights and contentions of the writ petitioner for preferring statutory appeal.

2. To be noted, in the captioned matter, an order dated 30.11.2022 bearing reference Notice No.615/2022-23 made under Section 129(3) of 'the Central Goods and Services Tax Act, 2017' [hereinafter 'C-G & ST Act' for the sake of convenience and clarity], 'Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017)' [hereinafter 'TN-GST Act' for the sake of convenience and clarity] and Section 20 of 'the Integrated Goods and Services Tax Act, 2017' [hereinafter 'I-G & ST Act' for the sake of convenience and clarity] has been called in question.



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3. Ms.Amirta Dinakaran, learned Government Advocate (Taxes) who accepted notice on behalf of respondents, advertng to the impugned notice submitted that a release order dated 09.12.2022 bearing reference No.ADJ 615 / 2022-23 has since been passed, the writ petitioner has responded to the impugned notice and an order dated 09.12.2022 bearing reference Order No.615/2022-23/ADJ has also been made. This is one of the reasons that led the writ petitioner seeking leave to withdraw the captioned writ petition.

4. Learned counsel on record for writ petitioner has made an endorsement in the case file and a scanned reproduction of the same is as follows:

I am withdrawing
this case as we go
for departmental appeal
Chennai
12/12
C. Rakha Srinivasan
Bharuacote



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5. Learned counsel reiterates the endorsement.

6. In the light of the narrative thus far, captioned Writ Petition is disposed of as closed / withdrawn albeit preserving all the rights and contentions of writ petitioner for being canvassed in a statutory appeal.

There shall be no order as to costs.

12.12.2022

Index: Yes/No
Speaking / Non-speaking order
mk

To

1. Joint Commissioner (ST)
Intelligence-I
Greams Road, Chennai-600 006.
2. Assistant Commissioner (ST)
Intelligence-I
Commercial Taxes Building
Greams Road, Chennai-600 006.



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M.SUNDAR, J.,

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