



*W.P.No.35037 of 2022
and WMP.No.34481 of 2022*

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.12.2022

CORAM

THE HON'BLE Mr.JUSTICE MOHAMMED SHAFFIQ

W.P.No.35037 of 2022

and

WMP.No.34481 of 2022

TVL.Granules India Limited,
Rep.by its Authorised Signatory
2nd Floor, 3rd Block, My Home Hub,
Madhapur,
Hyderabad-500 081.

.. Petitioner

Vs

1. The Assistant Commissioner (ST)
Adjudication, Intelligence-I,
Department of Tamil Nadu GST and Commercial Taxes,
Chennai-600 006.

2. The Deputy Commissioner (ST),
GST Appeal, Chennai-I,
Chennai-600 006.

.. Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of the impugned adjudication order in reference no.FORM MOV 09 No.624/2022-23/ADJ dated 9.12.2022 from the files of the respondent herein, quash the same.



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For Petitioner : Mr.N.V.Balaji
For Respondents : Ms.K.Vasanthamala
Government Advocate (Taxes)

ORDER

This writ petition is filed praying for a writ of Certiorari, challenging the order of adjudication in reference No.FORM MOV 09 No.624/2022-23/ADJ dated 09.12.2022 on the file of the respondent herein and quash the same.

2. Heard the learned counsel for the petitioner and the learned Government Advocate (Taxes) appearing for the respondents.

3. It is submitted by the learned Government Advocate appearing for the respondents that against the impugned proceedings, the petitioner had preferred an appeal and thus, it may not be open to the petitioner to pursue parallel remedies. Moreover, the appeal is listed for hearing on 03.01.2023.

4. I find there is merit in the submissions of the learned counsel for the respondents, that one cannot ride two horses / pursue parallel remedies, as



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held in *Jai Singh vs Union of India [(1977) 1 SCC 1]* and *Orissa Power Transmission Corpn. Ltd. vs Asian School of Business management Trust [(2013) 8 SCC 738]*.

4. In the circumstances, the appellate authority is directed to hear the appeal on 03.01.2023 and pass orders thereafter at the earliest, not later than a week, keeping in mind the fact that the materials seized are stated to be raw materials for life saving drugs.

5. With above direction, this Writ Petition is disposed of. Consequently, connected Writ Miscellaneous Petition is also closed. There shall be no order as to costs.

28.12.2022
(2/2)

kmi/at/drm

To

1. The Assistant Commissioner (ST)
Adjudication, Intelligence-I,
Department of Tamil Nadu GST and Commercial Taxes,
Chennai-600 006.
2. The Deputy Commissioner (ST),
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MOHAMMED SHAFFIQ, J

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