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W.P.No.5588 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.02.2023

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THE HON'BLE MR. JUSTICE ABDUL QUDDHOSE

W.P.No.5588 of 2023
and
W.M.P.No.5608 of 2023

M/s.Hyundai Engineering Plastics India Private Limited,
Rep. by its Authorised Signatory,
No.137, Vayalur Village,
Thiruvallur District,
Thiruvallur - 602 105.

... Petitioner

Vs.

1.The Deputy State Tax Officer,
Roving Squad-V,
Intelligence - I,
Greens Road,
Chennai - 600 006.

2.The Superintendent,
The Chennai Outer Commissionerate,
Poonamallee Division,
Thiruvallur I Range,
No.46, Vallalar Street, Periyakuppam,
Thiruvallur - 602 001.

... Respondents

PRAYER: Writ Petition has been filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for



W.P.No.5588 of 2---

the records of 1st respondent in order No.176/2022-23 (RS-V) dated 17.02.2023 in Form GST MOV-02 and consequential order of Detention dated 17.02.2023 in Form GST MOV-06 and Notice in Form GST Mov-07 dated 17.02.2023 and quash the same as illegal, arbitrary and contrary to law and further direct the 1st respondent to release the consignment unconditionally.

For Petitioner : Mr.C.Rekha Kumari

For Respondents : Mr.B.Ramana Kumar
Senior Standing Counsel
For R2

Ms.Amirtha Dinakaran
Government Advocate
For R1

ORDER

As directed by this Court on 24.02.2023, final orders have been passed by the respondents on 24.02.2023. The order dated 24.02.2023 has also been placed on record. Personal hearing was also granted to the petitioner and only thereafter, the order dated 24.02.2023 has been passed.

2. Learned counsel for the petitioner would submit that there are several inconsistencies in the order dated 24.02.2023.



W.P.No.5588 of 2---

WEB COPY

3. If there are inconsistencies, the petitioner will have to file a fresh Writ Petition, challenging the order dated 24.02.2023 passed by the respondents.

4. No prejudice would be caused to any of the parties if liberty is granted to the petitioner to challenge the order dated 24.02.2023 in the manner known to the petitioner under law.

5. After recording the fact that final orders have been passed on 24.02.2023, pursuant to the directions given by this Court on 24.02.2023 and after affording a personal hearing to the petitioner, this Writ Petition is disposed of by granting liberty to the petitioner to challenge the final order dated 24.02.2023 passed by the respondents in the manner known to the petitioner under law. No Costs. Consequently, the connected Writ Miscellaneous Petition is closed.

27.02.2023

Index : Yes/No
Speaking Order : Yes / No
Neutral Citation Case: Yes / No
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W.P.No.5588 of 2022

WEB COPY

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W.P.No.5588 of 2023

ABDUL QUDDHOSE. J.,

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W.P.No.5588 of 2023

**27.02.2023
(1/2)**