IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 17.05.2023

CORAM

THE HONOURABLE MR. JUSTICE C.V.KARTHIKEYAN
AND
THE HONOURABLE MR. JUSTICE SENTHILKUMAR RAMAMOORTHY

Writ Appeal No.1106 of 2023
and CMP.Nos.11187 & 11188 of 2023

Triuchy Royal Steels,
A proprietorship concern,
represented by its Proprietor,
Mr.Jahir Hussain Mohamed Riyaz,
No.18 Heber Road,
Beemanagar, Tiruchirappalli – 620 001. ... Appellant

Vs

1. The Deputy State Tax Officer,
   Roving Squad -3, Salem,
   Tamil Nadu.

2. The State Tax Officer,
   Adjudication – 2,
   Salem (Intelligence)
   Salem, Tamil nadu ... Respondents

PRAYER: Writ Appeal filed under Clause 15 of Letters Pattern to set aside the order in W.P.No.15338 of 2023 dated 11.05.2023 and allow the writ appeal.

For Appellant : Mr.B.Sivaraman
For Respondents : Mrs.Vasanthamala
Government Advocate

JUDGMENT

(Judgement of the Court was made by Mr.SENTHILKUMAR RAMAMOORTHY.,J.)

The appellant was the writ petitioner. In the writ petition, proceedings dated 08.05.2023 were impugned. By such proceedings, the goods of the petitioner were detained. The writ petition was disposed of by permitting the petitioner to present a statutory appeal under Section 107 of the Central Goods and Services Tax Act, 2017 [hereinafter referred to as 'CGST Act']. The petitioner was also granted liberty to move an application under Section 129(1) of the CGST Act for provisional release of the goods.

3. Learned counsel for the appellant submits that the order impugned in the writ petition is a cryptic order and does not contain sufficient reasons warranting detention. Consequently, he states that interference is warranted by this Court.

4. On examining the order passed by the Writ Court, it is evident that the Writ Court took note of the fact that the order impugned therein is subject to a statutory appeal under Section 107 of the CGST Act and

also noticed that Section 129 of the CGST Act enables the appellant to seek provisional release of goods subject to fulfilment of conditions specified therein. The appellant has completely failed to establish that there is any infirmity in the impugned order warranting interference by us.

5. Consequently, the Writ Appeal is dismissed by affirming the order passed by the Writ Court. As a corollary, it is open to the appellant to approach the appellate authority under the CGST Act within a period of ten(10) days from the date of receipt of a copy of this order. It is also open to the appellant to file an appropriate application under Section 129 of the CGST Act before the second respondent for provisional release. If such application is filed, the same may be considered expeditiously. Consequently, connected miscellaneous petitions are closed.

(C.V.K.,J.) (S.K.R., J.)
17.05.2023

mp/vsg
Index: Yes/No
Speaking Order/Non Speaking Order
Neutral Citation:Yes/No

C.V.KARTHIKEYAN., J.
and

SENTHILKUMAR RAMAMOORTHY.,J.

mp/vsg

To

1. The Deputy State Tax Officer,
   Roving Squad -3, Salem,
   Tamil Nadu.

2. The State Tax Officer,
   Adjudication – 2,
   Salem (Intelligence)
   Salem, Tamil nadu

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