



W.P.No.23059 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.08.2023

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THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.No.23059 of 2023

and

W.M.P.Nos.22562 and 22563 of 2023

Raushan Kumar Singh

... Petitioner

Vs

1.The Deputy State Tax Officer,  
Roving Squad VII, Intelligence – I,  
Chennai – 600 006.

2.The State Tax Officer,  
Adjudication Intelligence – I,  
Greams Road,  
Chennai – 600 006.

... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records on the files of the 2<sup>nd</sup> respondent in Order No.186/2023-24/ADJ dated 24.07.2023 and quash the same.

For Petitioner : Mr.R.Senniappan

For Respondents : Mr.C.Harsharaj  
Additional Government Pleader



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**ORDER**

Mr.C.Harsharaj, learned Additional Government Pleader takes notice on behalf of the respondents.

2. The petitioner, a lorry driver has filed this writ petition for release of all goods that were detained on 13.07.2023. It appears that the lorry bearing Registration No.TN-04-AY 4102 which was driven by the petitioner was carrying multiple consignments of goods of different consignors.

3. Some of the goods being transported by the petitioner in the said lorry did not accompany mandatory documents such as sales invoice, E-Way bill and lorry receipts et cetera as is required under the provisions of the respective GST enactment. Therefore, all the goods together with the lorry have been detained and penalty has been imposed vide impugned order.



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4. After hearing the arguments of the learned counsel for the petitioner and the learned Additional Government Pleader for the respondents, this writ petition is disposed by directing the release of the said lorry and the goods which accompanied proper and necessary documents, on deposit of a security for a sum of Rs.1,00,000/-. Subject to such compliance, the lorry and the consignments covered by proper documents along shall be released forthwith.

5. As far as, the rest of the goods which did not accompany necessary documents are concerned, it is for the petitioner or the owner claiming rights over them to take steps for its release in the manner of law. In case, goods are abandoned, it is open for the Department to auction the same and appropriate the proceeds in accordance with law to towards the tax and penalty.



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6. This writ petition stands disposed of with the above liberty. No costs. Consequently, connected writ miscellaneous petitions are closed.

**04.08.2023**

Index: Yes/ No  
Internet : Yes/No  
Speaking/Non-speaking Order  
Neutral Citation : Yes/No  
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To

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Roving Squad VII, Intelligence – I,  
Chennai – 600 006.
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**C.SARAVANAN,J.**  
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