



W.P.No.26056 of 2023

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.09.2023

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.26056 of 2023

and

W.M.P.Nos.25476 and 25477 of 2023

M/s.Sri Rama Ginning and Pressing Factory
Having its registered office at
4-3-74/A/31, Flat No.402, B Block
Dwaraka Nagar, Adilabad, Telangana – 504001.K
Represented by its Managing Partner
Smt.Chiluveru Nandini, W/o.Shri Chiluveru Praveen,
Aged 31 years,R/O. 1-3-135/1, Chiluveru Marg,
Kagaznagar, Telangana.

... Petitioner

Vs

1. The State Tax Officer (Intelligence),
Adjudication Cell, Cuddalore,
Tamil Nadu – 607 001.

2. The Deputy State Tax Officer,
Roving Squad, Cuddalore-I,
Tamil Nadu – 607 001.

... Respondents



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Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the Impugned order vide G.D.No.1102/2023-24 dated 24.08.2023 passed by Respondent No.1, and quash the same as being void, illegal, arbitrary, violative of Articles 14, 19, 21 and 265 of the Constitution of India, violative of principles of natural justice, and without authority of law and consequently direct the Respondent no.2 to release the vehicle from detention and allow the Petitioner to deliver to the concern customer.

For Petitioner : Mr. Anil Bezawada
and M/s.P.R.Lavanya

For Respondents : Mr.C.Harashraj,
Additional Government Pleader

ORDER

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

2. Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondents.



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3. Today when the case was taken up for hearing, the learned counsel for the petitioner has produced a copy of the amended GST Registration, wherein, the details given in the invoice dated 17.08.2023 has been incorporated.

4. The learned Counsel for the petitioner submits that there was an attempt to evade tax and the additional place of business mentioned in the Registration Certificate that was granted earlier was different from the address given in the invoice dated 17.08.2023 are not materially taken into. He further submits that in any event, taking note of the dispute, the petitioner has applied for an amendment, which has been granted on 01.09.2023.

5. The learned counsel for the petitioner has drawn the attention to the decisions of this Court rendered in the case of ***Smart Roofing Pvt. Ltd. Vs. State Tax Officer (INT), Madurai*** reported in ***2022 (62) G.S.T.L.29 (Mad)*** held as follows:

“6. No doubt, the authorities acting under the Act were justified in detaining the goods inasmuch as there is a wrong declaration in the E-way bill. However, the facts indicate that



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the consignor and the consignee are one and the same entity, namely, Head Office and the Branch Office. In this case, the petitioner has a new place of business, but had not altered the GST Registration. However, steps have been taken ex post facto to include the new place of business altering the GST Registration. The registration certificate has also been amended.”

6. In the above lines, this Court has passed yet another order in the case of *Algae Labs Pvt. Ltd. Vs. State Tax Officer-I, (Adjudication) Tirunelveli* reported in **2022 (64) G.S.T.L. 272**.

7. In view of the above, the impugned order is set aside. The respondents are directed to release the goods detained by them pursuant to the seizure effected on 24.08.2023 within a period of seven days from the date of receipt of a copy of this order.

8. This writ petition stands allowed. No costs. Consequently, connected writ miscellaneous petitions are closed.

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

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Roving Squad, Cuddalore-I,
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