



WEB COPY



W.P.No.26575 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.09.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.26575 of 2023

and

W.M.P.No.25990 of 2023

M/s.Boone Comenor Metalimpex Recycling India
Private Limited,

Represented by Vikram Prasad,
Indospace Industrial Park, Oragadam,
1st Floor, 165, Venpakkam Village,
Kunavakkam, Kanchipuram - 631 604.

... Petitioner

Vs.

The Deputy State Tax Officer,
Roving Squad - VIII,
Intelligence II, Chennai - 006.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to quash the impugned notice dated 04.09.2023 issued by the respondent as arbitrary and direct the respondent to release the conveyance bearing Registration No.TN-02-BY-7488 along with its goods forthwith.

For Petitioner : Mr.J.Ashish

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader



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ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice on behalf of the respondent.

2. The petitioner has challenged the impugned notice in Form GST MOV-07 dated 04.09.2023 for the alleged violation of Rule 138 and 138A of the Central Goods and Services Tax (CGST) Act, 2017.

3. The petitioner is a multinational company. The specific case of the petitioner is that on 31.08.2023, there was a glitch in the Weighing Machine of the petitioner and therefore, the lorry loaded with the consignments meant for sale was sent outside the place of business/business premises to a nearby Weigh Bridge without any document which was intercepted by the respondent at the gate of the petitioner's place of business/business premises. It is submitted that when the statement was recorded, the lorry driver did not have the details of further movement of goods as the load was to return back after it was weighed.



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4. The learned counsel for the petitioner has drawn attention to the e-mail dated 31.08.2023 at 9.57.25 a.m. addressed to the supplier of Weigh Bridge, who maintained the Weigh Bridge at the petitioner's place of business/business premises.

5. The learned Additional Government Pleader for the respondent on the other hand would submit that this writ petition is premature and is liable to be dismissed.

6. The learned Additional Government Pleader further submitted that the personal hearing was fixed on 12.09.2023 and if the petitioner has a case, orders will be passed on merits. It is submitted that the case has to be explained before the respondent who detained the lorry with the load on 31.08.2023. The facts, which are stated now can be stated before the respondent, who can pass orders based on the representation dated 01.09.2023 of the petitioner. There is no merits in this writ petition. The proceedings initiated cannot be short circuited in this writ petition.



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11.09.2023

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

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To

The Deputy State Tax Officer,
Roving Squad - VIII,
Intelligence II, Chennai - 006.



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C.SARAVANAN, J.

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