



W.P.No.33861 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 01.12.2023

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.33861 of 2023
and
W.M.P.No.33708 of 2023

M/s.Santhosh and Co.,
Rep by Proprietor Mrs.Yamuna,
No.27, GNT Road,
Moolakadai,
Chennai 600 060.

... Petitioner

Vs.

- 1.The Dy State Tax Officer,
Roving Squad, Intelligence II,
Chennai 6
- 2.The State Tax Officer I,
Adjudication, Intelligence II,
Chennai 6

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, to call for the records of the 2nd



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respondent proceedings in GST MOV-07 dated 21.11.2023 and quash the same being illegal, invalid, without jurisdiction and violated the principles of natural justice and contrary to the law.

For Petitioner : Mr.D.Vijayakumar

For Respondent : Ms.K.Vasanthamala,
Government Advocate

ORDER

This writ petition has been filed challenging the proceedings dated 21.11.2023 of the 2nd respondent.

2. Ms.K.Vasanthamala, learned Government Advocate, takes notice on behalf of the respondents. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that the petitioner's vehicle was detained along with goods by the respondent on 20.11.2023 and it has been kept in the Greams Road. Therefore, though he had sought for larger relief in this petition, he had restricted his relief



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to the extent to request this Court to direct the respondents to release their vehicle.

4. He would also submit that to release the vehicle, the petitioner is ready to make payment of 200% of the penalty imposed by the respondent vide the impugned notice dated 21.11.2023. Further, he would submit that he is intend to file an appeal and at the time of filing the appeal, they have to deposit 25% of the penalty amount. In such view, the petitioner will deposit 25% of the penalty amount to the respondent and for remaining 75%, the petitioner will execute the bank guarantee in favour of the respondent. Therefore, he prays this Court to pass an appropriate order to release the vehicle of the petitioner.

5. In reply, though the learned counsel for the respondent had strongly opposed for the release of vehicle, she had accepted to release the petitioner's vehicle upon the payment of 200% of the penalty, which was imposed by virtue of the impugned notice dated 21.11.2023.



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6. Heard the learned counsel for the petitioner and the respondent

and also perused the materials available on record.

7. Considering the above submissions, it appears that the petitioner is coming forward pay 200% of the penalty amount, which was imposed by the respondent vide notice dated 21.11.2023. In such view of the matter, this Court passes the following orders:

i) The petitioner is directed to deposit 25% of the penalty amount, which was imposed by virtue of impugned notice dated 21.11.2023, to the respondents and for the remaining 75%, he is directed to execute bank guarantee in favour of the respondents.

ii) Upon the deposit and execution of the bank guarantee as stated above, the respondent is directed to release the petitioner's vehicle along with the goods immediately.

8. With the above directions, this Writ petition is disposed of. No



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cost. Consequently, the connected miscellaneous petition is also closed.

WEB COPY

01.12.2023

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

Note: Issue order copy on 01.12.2023

To

1.The Dy State Tax Officer,
Roving Squad, Intelligence II,
Chennai 6

2.The State Tax Officer I,
Adjudication, Intelligence II,
Chennai 6



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KRISHNAN RAMASAMY.J.,

nsa

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