



WP Nos.36231 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.12.2023

CORAM:

THE HON'BLE MR. JUSTICE KRISHNAN RAMASAMY

W.P No.36231 of 2023

M/s S.K.Transport,
Rep. by its Authorised Representative,
Mr. Praveen Kumar (M 45 Years old),
D.No.103,1st floor,
Opp.VRL Logistics Ltd,
NH 66, Bangar Kulur, Mangalore,
Karnataka 575013.

....Petitioner

vs.

The State Tax Officer (FAC),
Roving Squad,
Hosur Intelligence Division,
Hosur- 635 109.

...Respondent

Prayer

Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to quash the impugned show cause notice dated 19.12.2023 issued by the respondent as arbitrary and direct the respondent to release the conveyance bearing No.KA19AD7707 along with its goods.



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For Petitioner : Mr.J.Ashish
For Respondent : Mr.C.Harsha Raj,
Additional Government Pleader

ORDER

This writ petition has been filed challenging the impugned show cause notice dated 19.12.2023 issued by the respondent.

2. Mr.C.Harsha Raj, learned Additional Government Pleader, takes notice on behalf of the respondent. 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 is engaged in business of renting out the heavy machinery to the dealers. On 16.12.2023, the petitioner had generated E-way to transport its own machinery. However, the delivery challan was misplaced by the Conveyance driver. On 18.12.2023, at the time of interception by the respondent, the Conveyance driver of the petitioner had displayed the soft copy of the delivery challan and the same was not accepted by the respondent and the petitioner's vehicle was retained by the respondent.



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Thereafter, the said delivery challan was submitted before the respondent by the petitioner. However, without considering the same, the respondent had issued the impugned notice. Hence, this writ petition.

4. The learned counsel for the respondent would fairly submit that the aforesaid grievances of the petitioner shall be addressed before the concerned Authority and the same will be considered in accordance with law.

5. In reply, the learned counsel for the petitioner would submit that the respondent had fixed the date of hearing on 21.12.2023 (yesterday). Hence, he request this Court to provide some more time for hearing.

6. Heard the learned counsel for the petitioner and the respondent and also perused the materials available on record.

7. In the present case, it appears that the petitioner had approached this Court in a pre-mature manner. However, this Court is of the view that a stand has to be taken immediately by the respondent with



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regard to the release of vehicle since if it is retained, the value of the said vehicle will be diminished day by day, which leads to the loss of revenue and the said vehicle will become waste asset. Hence, the steps have to be taken by the Officer concerned to release the vehicle. In such view of the matter, this Court is inclined to pass the following orders:

i) The respondent is directed to fix a fresh hearing on 23.12.2023 (tomorrow).

ii) While deciding the matter, the respondent is directed to consider the production of E-way bill by the petitioner and thereafter, decide with regard to the release of vehicle.

8. With the above directions, this writ petition is disposed of.

No cost.

22.12.2023

Index: Yes/No

Speaking/Non-Speaking Order

Neutral Citation: Yes/No.

nsa

Note: Issue order copy on 22.12.2023

To

The State Tax Officer (FAC),
Roving Squad,
Hosur Intelligence Division,



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KRISHNAN RAMASAMY, J.

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