



WEB COPY



W.P.No.2614 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.08.2024

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2614 of 2022
and
W.M.P.No.2764 of 2022

M/s.KSM Construction Private Limited,
Represented by its Director
K.Subramani

... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Adjudication, Intelligence-I,
Chennai – 600 006.

2.The Indian Oil Corporation Limited,
CPCL Manali-Chennai RC Office,
Chennai – 600 068.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the impugned proceedings of the first respondent passed in FORM GST MOV-06 Order of Detention dated 01.02.2022 and quash the same and further direct the first respondent to release the consignment at once as the detention of the consignment is illegal and arbitrary and in the facts and circumstances of the case if any penalty payable as demanded in the impugned notice the same shall



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be recovered from the second respondent.

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For Petitioner : Mr.N.Murali

For Respondents :

For R1 : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

This writ petition is of the year 2022.

2. The petitioner has paid the disputed penalty on 18.02.2022. Pursuant to the payment of the aforesaid amount, the Release Order in Form GST MOV-05 dated 21.02.2022 has also been issued.

3. The petitioner seeks leave of the Court to challenge the same in the manner known to law before the Appellate Authority under Section 107 of the respective GST Acts.

4. It is submitted that the first respondent has to issue Form GST MOV-09 to the petitioner to file a statutory appeal.

5. Therefore, first respondent is directed to serve the same to the petitioner within a period of thirty days from the date of receipt of a copy of this



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order. Thereafter, the petitioner shall file a statutory appeal before the Appellate Authority under Section 107 of the respective GST Acts within a period of thirty days thereafter.

6. If such an appeal is filed before the Appellate Authority, the Appellate Authority shall consider the appeal of the petitioner on merits and dispose the same in accordance with law within a period of thirty days from the date of receipt of such appeal.

7. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

28.08.2024

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

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C.SARAVANAN, J.

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To

1. The Assistant Commissioner (ST),
Adjudication, Intelligence-I,
Chennai – 600 006.
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