



WEB COPY



W.P.No.3157 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.02.2024

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THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

Writ Petition No.3157 of 2024
and W.M.P.Nos.3423 & 3427 of 2024

M/s.Grapplers India Private Limited,
Represented by its Managing Director,
A.M.Sherifudin Sahib,
S/o.Abdul Khader,
No.677, 2B, JMS Engineering Opposite,
Madukkarai Road,
Coimbatore-641 021.

... Petitioner

-VS-

1.The Joint Commissioner (CT),
Coimbatore, Commercial Taxes Building,
Coimbatore-641 018.

2.The Deputy Commissioner (CT),
Zone-I Coimbatore,
Coimbatore-641 019.

3.The Deputy State Tax Officer,
Roving Squad Pollachi (Team-C),
Coimbatore.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for entire records in pursuant to the order of detention dated 01.02.2024 in Form GST, MOV-06 and the



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consequential Notice dated 01.02.2024 in Form GST, MOV-07 for payment of penalty of Rs.20,68,200/- both issued by the 3rd respondent and quash both of them.

For Petitioner : Mr.N.Sankara Sabari

For Respondents : Mr.C.Harsha Raj, AGP (T)
Mrs.K.Vasanthamala, Govt. Adv. (T)

ORDER

The petitioner challenges a detention order dated 01.02.2024 and the consequential notice dated 01.02.2024. The matter relates to the supply of materials by the petitioner to M/s.Bhushan Power and Steel, Sambalpur, Odissa. The vehicle carrying the said goods bearing Registration No.TN28-BC-1930 was intercepted at Kamachipuram L & T Toll Plaza, Coimbatore. Based on the statement made by the driver, T.Mohan Raj, it is stated that the goods were detained under the impugned detention order.

2. Learned counsel for the petitioner submits that the petitioner is ready and willing to provide a bank guarantee and that the goods may be released upon production of the same.

3. Mr.C.Harsha Raj, learned Additional Government Pleader, accepts



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notice on behalf of the respondents. By referring to clause (c) of sub-section

(1) of Section 129 of the Tamil Nadu Goods and Services Tax Act, 2017,

learned Additional Government Pleader submits that the statute provides for release of goods upon furnishing security as specified therein.

4. In view of said submissions, this writ petition is disposed of on the following terms:

(i) The petitioner is directed to provide a bank guarantee for Rs.20,68,200/- to the satisfaction of the 2nd and 3rd respondents.

(ii) Subject to the security being satisfactory, the said respondents are directed to release the goods within a maximum period of 48 hours from the date of production of bank guarantee to the satisfaction of the said officers. There will be no order as to costs. Consequently, connected miscellaneous petitions are closed.

14.02.2024

Index : Yes / No
Internet : Yes / No
Neutral Citation: Yes / No
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SENTHILKUMAR RAMAMOORTHY,J.



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To

1.The Joint Commissioner (CT),
Coimbatore, Commercial Taxes Building,
Coimbatore-641 018.

2.The Deputy Commissioner (CT),
Zone-I Coimbatore,
Coimbatore-641 019.

3.The Deputy State Tax Officer,
Roving Squad Pollachi (Team-C),
Coimbatore.

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