



WEB COPY



W.P.No.18348 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.11.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.18348 of 2022
and
W.M.P.No.17693 of 2022

Fateh Stones International Pvt. Ltd.
Represented by its Director,
Mr.Ashish Bohra
Sy No.84/1c2c2, 84/1c2d2,
84/1c2h2,84/1c2e2,
Melumalai Village, Shoolagiri Taluk,
Krishnagiri -635 115

....Petitioner

Vs

State Tax Officer-I,
Adjudication Cell,
Vellore -632 001

....Respondent

PRAYER: Writ Petition is filed under Article 226 of Constitution of India, pleased to issue a Writ of Certiorarified Mandamus calling for the records leading to the issuance of notice bearing reference GDN No.97/2021-2022 dated 06.07.2022 by the Respondent herein and quash the same and direct the respondent herein to release the detained goods as well as conveyance bearing No.TN 73 P 6399 immediately.

For Petitioner : Mr.Vaidya Shankar
for Mr.Adithya Reddy

For Respondent : M/s. Amirtha Poonkodi Dinakaran



W.P.No.18348 of 2022

ORDER

This Writ Petition has been filed challenging the impugned notice dated 06.07.2022 seeking to enforce penalty equivalent to 25% of the disputed tax both under the CGST Act, 2017 and TNGST Act, 2011

2. The learned counsel for the respondent submitted that the Writ Petition has become infructuous in view of the order passed on 18.07.2022 in MOV9. She further submitted that, goods were also released on 20.07.2022. Thus, the Writ Petition is not maintained in view of the subsequent development.

3 Recording the submissions made by the learned counsel for the respondent, this Writ Petition is closed with a liberty to the petitioner to challenge the order passed on 20.07.2022 in MOV9 before the Appellate Commissioner, if such an appeal is filed, the same may be disposed without referring to the limitations. Consequently, connected miscellaneous petition is closed. No costs.

18.11.2024

Index :Yes/No
Neutral Citation : Yes
Speaking order : Yes
Sma



W.P.No.18348 of 2022

To
State Tax Officer-I,
Adjudication Cell,
Vellore -632 001



WEB COPY



W.P.No.18348 of 2022

C.SARAVANAN, J

Sma

W.P.No.18348 of 2022

18.11.2024