



W.P.No.26426 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 12.09.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.26426 of 2024
& W.M.P.Nos.28877 & 28879 of 2024

M/s.Rasul Enterprises,
Rep by Amjath Ali Khan-Manager,
No.120, 7th Street,
Vasugi Nagar, Chennai 600 118.

... Petitioner

Vs.

1.The Joint Commissioner (ST),
Office of the Joint Commissioner (ST) Intelligence II,
No.1, PAPJM Buildings, Greams Road,
Thousand Lights, Chennai 600 006.

2.Commercial Tax Officer,
Group III Intelligence II,
Office of the Joint Commissioner (ST) Intelligence II,
No.1, PAPJM Buildings, Greams Road,
Thousand Lights, Chennai 600 006.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorarified Mandamus, to call for the



W.P.No.26426 of 2024

records relating to the order authorization SI.No.& Date ch2/277/2023-24 dated 27.03.2024 passed by the 1st respondent confirming the order passed by 2nd respondent vides No.ZD330624333870H dated 27.06.2024 issued by the 2nd respondent and quash the same and consequently directing the 2nd respondent to invoke the closure of the godown and allow them to continue their business which was kept closed for a longer period and since the materials lying in the godown are of electronic items consisting of mobile phones spares and accessories it may get damage in the present weather condition due to thunder, storm and rain and the materials worth are ore in costs it may occur a huge financial loss to the sole-Proprietor concern proper in the circumstances of the case.

For Petitioner : Mr.M.David

For Respondent : Mr.T.N.C.Kaushik,
Additional Government Pleader

ORDER

This writ petition has been filed challenging the impugned order dated 27.03.2024 passed by the respondent.

2. Mr.T.N.C.Kaushik, learned Additional Government Pleader, takes notice on behalf of the respondent. By consent of the parties, the



W.P.No.26426 of 2024

main writ petition is taken up for disposal at the admission stage itself.

WEB COPY

3. The learned counsel for the petitioner would submit that in the present case, the respondent had conducted the inspection at the godowns of the petitioner. Since one of the godowns was not registered, the said godown was closed and the stocks worth for Rs.4 Crores, which were kept therein, were seized by the respondent. Thereafter, the show cause notice was also issued by the respondent, for which, the reply was filed by the petitioner. However, the respondent had not released any goods till date. Hence, he requests this Court to pass appropriate orders to revoke the closure of godown and release of goods.

4. On the other hand, the learned Additional Government Pleader appearing for the respondent would submit that the godown, from where the supplies were made, was not registered with the respondent. In such case, the said supplies were considered to be made from a non-existing entity, due to which, the goods kept in the said unregistered godown were confiscated by the respondent. When such being the case, the



W.P.No.26426 of 2024

release of the said goods will be considered only upon the adjudication by the respondent. Hence, he requests this Court to dismiss the present petition.

5. Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent and also perused the materials available on record.

6. In the present case, it appears that the godown, where the goods were kept by the petitioner, was not at all registered, due to which, the said godown was closed and the goods were also confiscated by the respondent. Under these circumstances, a notice was issued by the respondent, for which the reply was also filed by the petitioner.

7. Further, as contended by the learned Additional Government Pleader appearing for the respondent, since the goods were confiscated, the release of goods will only be considered upon adjudication by the respondent. When such being the case, this Court is not inclined to



W.P.No.26426 of 2024

interfere with the issues pertaining to the revocation of closure of godown and release of goods, etc. Therefore, this Court is inclined to dismiss the present writ petition.

8. In the result, this writ petition is dismissed. No costs.

Consequently, the connected miscellaneous petitions are also closed.

12.09.2024

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

1.The Joint Commissioner (ST),
Office of the Joint Commissioner (ST) Intelligence II,
No.1, PAPJM Buildings, Greams Road,
Thousand Lights, Chennai 600 006.

2.Commercial Tax Officer,
Group III Intelligence II,
Office of the Joint Commissioner (ST) Intelligence II,
No.1, PAPJM Buildings, Greams Road,
Thousand Lights, Chennai 600 006.



WEB COPY



W.P.No.26426 of 2024

KRISHNAN RAMASAMY.J.,

nsa

W.P.No.26426 of 2024
& W.M.P.Nos.28877 & 28879 of 2024

12.09.2024