



W.P.No.32584 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 05.09.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.32584 of 2023 &
W.M.P.No.32174 of 2023

M/s.Complete Solutions,
Rep. by its Proprietor,
No.126, Kumaran Nagar,
Gurusamy Pillai Street,
New Town, Coimbatore - 641 023.

... Petitioner

Vs.

1.The State Tax Officer, (Int.),
Adjudication & Legal,
Salem.

2.The Joint Commissioner (ST),
Intelligence, State Tax Office,
Salem.

... 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 records of the impugned order under Section 129(3) of CGST/TNGST Act, 2017, in MOV-09 in ADJ No.14/2023-24/Adj.& Legal, dated 14.11.2023 from the files of the first respondent herein, quash the same and direct the first respondent herein to release the goods viz., 25 MM TMT bars of quantity 40020 kg along with goods vehicle No.TN-69 BJ 0599.

(Prayer amended as per order dated 24.11.2023 in W.M.P.No.32923 of 2023 in W.P.No.32584 of 2023)



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For Petitioner : M/s.Aparna Nandakumar

For Respondents : Mr.C.Harsha Raj
Additional Government Pleader (Taxes)

ORDER

When the matter was taken up for hearing, learned counsel for the petitioner submitted that, pursuant to the interim order dated 24.11.2023 passed by this Court, the petitioner executed a bank guarantee for 200% of the penalty amount. Upon execution of the same, the goods were released. The petitioner now seeks liberty to file an appeal before the Appellate Authority, and in that event, the petitioner is willing to deposit 25% of the demand, leaving the decision on the bank guarantee, already furnished by order of this Court, to the Appellate Authority.

2. The learned Additional Government Pleader appearing for the respondents submitted that the petitioner could present their submissions regarding the bank guarantee before the Appellate Authority, and until such time, the bank guarantee executed by the petitioner shall continue.

3. Taking into consideration the submissions of both the petitioner and the respondents, and in pursuance of the order dated 24.11.2023 passed by



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this Court, it is noted that the petitioner furnished a 200% bank guarantee of the penalty amount, following which the goods were released. The petitioner now seeks to approach the Appellate Authority to challenge the impugned order and to resolve the issue of the bank guarantee. The petitioner is willing to deposit 25% of the demand. Accordingly, the writ petition is disposed of with liberty to the petitioner to file an appeal within 30 days from the date of receipt of a copy of this order. If the appeal is filed within the said period, the Appellate Authority shall not insist upon the period of limitation and shall proceed to decide the matter on merits, and pass appropriate orders in accordance with the law. It is made clear that the 200% bank guarantee (penalty amount) furnished by the petitioner, as directed by this Court on 24.11.2023, shall continue until a final decision is rendered by the Appellate Authority regarding the same. There is no order as to costs. Consequently, the connected miscellaneous petition is closed.

05.09.2024

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

- 1.The State Tax Officer, (Int.),
Adjudication & Legal,
Salem.
- 2.The Joint Commissioner (ST),
Intelligence, State Tax Office,
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KRISHNAN RAMASAMY.J.,

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