



WEB COPY



W.P.Nos.33930, 32827 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.01.2024

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.Nos.33930, 32827 of 2023
and W.M.P.Nos.32452, 32451 of 2023

M/s.XPL Logistics Pvt. Ltd.,
Rep. by its Manager
Ishant Verma,
NH 217 Neela Mahal, Jalandhar - 1
Jalandhar, Punjab - 144 008. ... Petitioner in W.P.33930 of 2023

M/s.XPL Logistics Pvt. Ltd.,
Rep. by its Manager
Ishant Verma,
SCO - 13, New Grain Market,
Jalandhar City, Punjab. ... Petitioner in W.P.32827 of 2023
-vs-

1.The Joint Commissioner,
Enforcement - 1,
Goods and Service Tax,
Greens Good,
Chennai 600 006.

2.State Tax Officer (ST),
Adjudication, Intelligence - I,
Greens Road,
Chennai 600 006.

... Respondents in both WP's



W.P.Nos.33930, 32827 of 2023

WEB COPY

PRAYER in W.P.No.33930 of 2023: Writ Petition filed under Article 226 of the Constitution of India, pleaded to issue a Writ of Mandamus directing the first respondent to consider the petitioner's representation dated 31.10.2023 to release the petitioner's vehicle bearing Registration No.PB-08 EM-7329.

PRAYER in W.P.No.32827 of 2023: Writ Petition filed under Article 226 of the Constitution of India, pleaded to issue a Writ of Certiorari calling for the records of the second respondent in order Ref.No.227/2023-24/ADJ dated 19.09.2023 passed under Section 129(3) of GST Act, 2017 and quash the same.

For Petitioner : Mr.K.Anandharaja
in both WP's

For Respondents : Mr.C.Harsha Raj,
in both WP's AGP (Tax)



WEB COPY



W.P.Nos.33930, 32827 of 2023

COMMON ORDER

In W.P.No.32827 of 2023, the petitioner assails an order dated 19.09.2023 and in W.P.No.33930 of 2023, the petitioner seeks consideration of the representation dated 31.10.2023 to release the vehicle bearing registration No.PB-08 EM-7329. At the previous hearing, learned counsel for the petitioner placed on record a revised order dated 09.11.2023. In view of such revised order, W.P.No.32827 of 2023 has been rendered infructuous. An appellate remedy is available to the petitioner in respect of the order dated 09.11.2023. By leaving it open to the petitioner to avail of such appellate remedy, W.P.No.32827 of 2023 is disposed of.

2. As regards W.P.No.33930 of 2023, learned Additional Government Pleader submits that the petitioner may seek release of the seized vehicle either by making payment in terms of Section 129(1)(b) of the CGST Act or by furnishing security in terms of clause



W.P.Nos.33930, 32827 of 2023

(c) of sub-section (1) of Section 129. He also submits that such release may be sought in the appellate proceedings. By taking note of these submissions, W.P.No.33930 of 2023 is disposed of by leaving it open to the petitioner to seek release in terms of Section 129(1).

3. Therefore, W.P.Nos.33930 and 32827 of 2023 are disposed of.

No costs. Consequently, W.M.P.Nos.32452, 32451 of 2023 are closed.

12.01.2024

rna

Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

To

1.The Joint Commissioner,
Enforcement - 1,
Goods and Service Tax,
Greens Road,
Chennai 600 006.

2.State Tax Officer (ST),
Adjudication, Intelligence - I,
Greens Road,
Chennai 600 006.

4/5



WEB COPY



W.P.Nos.33930, 32827 of 2023

SENTHILKUMAR RAMAMOORTHY,J

rna

W.P.Nos.33930, 32827 of 2023
and W.M.P.Nos.32452, 32451 of 2023

12.01.2024