IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.03.2025

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No.9775 of 2025
and W.M.P.Nos.10951 & 10952 of 2025

Marwell Compressors and Equipments India
Private Limited,
Rep. by its Authorised Signatory,
Mohanasundaram.K,
2/3A, Ambattur Service Road,
Adayalampattu, Near MGR University,
Chennai – 600 095. ...Petitioner

Versus

The State Tax Officer/Adjudication,
Chengalpattu Intelligence Division,
Chengalpattu – 603101. ...Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, to call for the impugned order of the respondent passed in FORM GST MOV-09 in Order No.255/2024-25 (RS-I) dated 05.03.2025 and quash the same.

For Petitioner	:	Mr.Adithya Reddy
For Respondent	:	Mr.C.Harsha Raj, Special Government Pleader

ORDER

This writ petition has been filed by the petitioner seeking to call for the impugned order dated 05.03.2025, passed by the respondent and to quash the same.

2.Learned counsel for the petitioner would submit that the petitioner is engaged in the business of dealing with compressors and equipment such as skid steer loader. The petitioner's registered place of business is Delhi and Chennai. For the purpose of testing the equipment, it was taken to Tiruchirappalli. Since the petitioner took the skid steer loader to the place which was not registered, the respondent issued show cause notice dated 27.02.2025. In response, the petitioner submitted a detailed reply to the respondent stating that before supplying the good to the customer, it requires final assembling and test run and therefore, it was taken to the shed located at Tiruchirappalli, the place which is yet to be registered. However, the detention order was passed by the respondent on 05.03.2025. He would further submit that the application was also made to register Tiruchirappalli as the place of business and considering all these aspect the respondent may be directed to re-consider the issue.

3.Mr.C.Harsha Raj, learned Special Government Pleader appearing for the respondent would submit that the application was made to register Tiruchirappalli as the additional place of business for testing alone. Under this circumstance, the respondent will abide by the orders passed by this Court.

4.Heard the learned counsel for the petitioner as well as the learned Special Government Pleader appearing for the respondent and perused the materials available on record.

5.Considering the above submissions of the learned counsel for the petitioner as well as the learned Special Government Pleader appearing for the respondent and on perusal of the invoices for the transportation of goods would disclose the fact that the petitioner's place of business is at Chennai. According to the petitioner, the goods were taken to Tiruchirappalli only for the purpose of testing and the petitioner has also made an application to register Tiruchirappalli as additional place of business. Therefore, *prima facie,* it appears that there is no intention on the part of the petitioner to evade the tax and this can be construed only as procedural lapse. Considering all these aspects, this Court is inclined to set aside the impugned order and grant one more opportunity to the petitioner.

6.Accordingly, the impugned order is set aside and the respondent is directed to re-consider the issue in the light of the application made by the petitioner to register Tiruchirappalli as the additional place of business and taking note of the fact that the invoice disclose the fact that the goods transported only for the purpose of testing. The petitioner is at liberty to file additional replies, if any. The respondent after providing a opportunity of personal hearing shall pass orders within a period of one week from the date of receipt of a copy of this order.

7.With the above directions, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

26.03.2025

rst
Index : Yes / No
Internet : Yes / No
Speaking Order / Non Speaking Order
Neutral Citation:Yes/No

Note: Issue Order Copy on 01.04.2025.

To

The State Tax Officer/Adjudication,
Chengalpattu Intelligence Division,
Chengalpattu – 603101.

KRISHNAN RAMASAMY, J.

rst

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