



W.P.No.16491 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 02.06.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.16491 of 2025 &
W.M.P.No.18619 of 2025

M/s.RAC Steels,
represented by its Managing Partner V.R.Kaliramesh,
No.301, 302, Muthur Road,
Vellakovil, Erode- 638111.

... Petitioner

Vs.

The Deputy State Tax Officer,
(Roving Squad)-Team-1,
Trichy.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of the respondent in his proceedings in Form GST MOV-06, quash the goods detention order dated 04.06.2024 issued therein.

For Petitioner : Mr.P.V.Sudakar

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader (Taxes)



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ORDER

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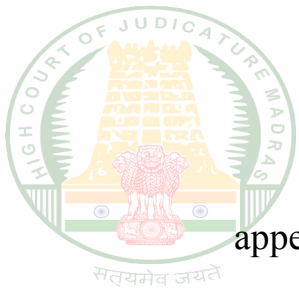
Mr.T.N.C.Kaushik, learned Additional Government Pleader

(Taxes) takes notice for the respondent. By consent, this writ petition is taken up for disposal at the stage of admission itself.

2. The challenge in this writ petition is to the order dated 04.06.2024 passed by the respondent and to quash the same.

3. The learned counsel for the petitioner would submit that since the show cause notice was uploaded in the GST portal, without serving physical copy of the same to the petitioner, the petitioner was unaware of the same and hence could not file its reply. Subsequently, the respondent passed the impugned order dated 12.08.2024 and the same was also uploaded in the GST Portal.

4. Further, he would submit that though a challenge has been made with regard to the impugned order, it would suffice if the petitioner may permitted to file an appeal before the appellate authority and the



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appellate authority may be directed to take the appeal on record. He further submitted that entire tax liability has been paid by the petitioner.

5. The learned Additional Government Pleader (Taxes) for the respondent submitted that since the petitioner has already remitted the entire tax liability, the prayer sought for by the petitioner may be considered, subject to terms.

6. Considering the submissions made by the learned counsel appearing on either side, this Court is inclined to pass the following order:

(i) The petitioner is permitted to file an appeal before the appellate authority within a period of two weeks from the date of receipt of a copy of this order, subject to to payment of a cost of Rs.10,000/- to the Principal Government Naturopathy Medical College and Hospital.

(ii) Upon production of proof with regard to the payment of a sum of Rs.10,000/- as stated



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above, the appellate authority shall take appeal on record and dispose of the same as expeditiously as possible.

7. This Writ Petition is disposed of accordingly. No costs.

Consequently, connected Miscellaneous Petition is closed.

02.06.2025

arr

To

The Deputy State Tax Officer,
(Roving Squad)-Team-1,
Trichy.



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KRISHNAN RAMASAMY.J.,

arr

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