



WEB COPY

WP No. 45870 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-11-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 45870 of 2025

AND

WMP NO. 51118 OF 2025

1. Dr MS Laboratories

Represented by its Proprietor Mr

Maniyan Shanmugam SF No3 Plot

No.19 Govinda Agraharam Begapalli

Hosur Krishnagiri District Tamil Nadu

(GSTIN 33GRKPSS8520N2Z0)

Petitioner(s)

Vs

1. The State Tax Officer FAC

Roving Squad II Hosur Intelligence

Division Hosur 635 109

Respondent(s)

PRAYER

call for the records pertaining to the order passed by the respondent dated 21.03.2025 in Form GST MOV -02 SL.No. 2537/24-25/RS2/Hosur, and quash the same as illegal, mistake of law and without jurisdiction, and Consequently direct the respondent to refund the amount of Rs.4,24,008/- Rupees Four Lakh Twenty-Four Thousand and Eight only collected under Form DRC-03 dated 21.03.2025, together with interest under Section 56 of the CGST Act, 2017 and pass



For Petitioner(s): S.Kousik

For Respondent: Mrs. K. Vasanthamala
Government Advocate

ORDER

The petitioner has challenged the impugned order for physical verification / inspection of the conveyance, goods and documents dated 21.03.2025 in Form GST MOV-02. It appears that the petitioner was issued with the purchase order by a recipient / buyer from Gujarat. The petitioner has effected supply from Ranipet, which is not a registered premises.

2. Since the goods were intercepted and proceedings were initiated under Section 129 of the respective GST enactments, the petitioner paid the amount and had the goods released for being supplied to the buyer / consignee from Gujarat. Pursuant to the payment of the amount, Form GST MOV-09 has also been passed on 21.03.2025. Therefore, such challenge to the impugned order for



physical verification / inspection of the conveyance, goods and documents dated 21.03.2025 in Form GST MOV-02 cannot be made in view of the subsequent order passed on the same dated in Form GST MOV-09.

3. This writ petition is dismissed with liberty to challenge the same in the manner known to law. No Costs. Connected miscellaneous petition is closed.

25-11-2025

Index: Yes/No
Speaking/Non-speaking order
Internet: Yes
Neutral Citation: Yes/No
ab

To

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C.SARAVANAN J.

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