IN THE HIGHCOURT OF JUDICATURE AT MADRAS

DATED : 11.12.2024

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.35186 of 2024
and
W.M.P.No.38103 of 2024

Inland World Logistics Pvt. Ltd.,
Rep. by its Authorised Signatory S.K.Ravichandran,
No.732, Nataraj Nagar, Main Road,
Madavaram, Chennai 600 060. ... Petitioner

Vs.

1. The Deputy State Tax Officer,
Roving Squad IV Intelligence II,
Commercial Taxes Building, Chennai 600 006.

2. Assistance Commissioner (ST),
Office of the Joint Commissioner (Intelligence II),
Commercial Taxes Building,
Greams Road, Chennai 600 006. ... Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the record of the 2nd respondent in her proceedings in FORM GST MOV-09 in Order No.4235/2024-25/A14 dated 09.11.2024 and to quash this impugned order passed therein without any jurisdiction and as not a proper officer to dicide this case and direct the 1st respondent to release the goods as the goods are detained without any authority of law by proving the evasion of tax in the movement of the goods.

For Petitioner	:	Mr.C.Baktha Siromoni
For Respondents	:	Mr.V.Prashanth Kiran Government Advocate

ORDER

The present writ petition is filed challenging the impugned order dated 09.11.2024 whereby the petitioner was directed to pay penalty of Rs.6,18,656/- as proposed in GST MOV 07 under Section 129(1)A of the CGST Act.

2. It is submitted by the learned counsel for the petitioner that the goods were inspected in terms of Section 68(3) of the Act and at the time of interception of the vehicle, the driver produced invoices and E-way bills. On scrutiny of E-way bills it was found that the goods was dispatched from Havells India, Rajastan to Gayathri Consultants, Tiruvallur, Tamil Nadu. However, it was found that instead of unloading at Gayathri Consultants at Tiruvallur the goods were being unloaded at Sembiam Road, Kathirvedu. The driver of the vehicle was not in a position to produce the documents for the movement of the goods from Gayathri Consultant to Sembiam Road, Kathirvedu and nor was there any tax invoices or delivery challan or E-way bill.

3. The petitioner appeared before the adjudicating officer on 29.10.2024 requested time to file his objections and for a personal hearing on 04.11.2024. The petitioner appeared on 04.11.2024 before the respondent and filed its reply wherein it was submitted that the goods relating to Ashok Leyland as well as Havells India were contained in the container and the goods relating to Havells India was loaded on top of the goods belonging to Ashok Leyland and thus Havells India goods were unloaded at Kathirvedu to enable the petitioner to unload the goods belonging to Ashok Leyland. However, the above reply was not found to be acceptable and the impugned order came to be passed.

4. It is the case of the petitioner that on 04.11.2024 while filing the reply they had sought for a personal hearing, however, no personal hearing was granted.

5. At this juncture the learned counsel for the respondent would submit that they would grant a personal hearing and pass orders afresh.

6. Recording the same, the writ petition is closed. The petitioner would appear for personal hearing at 18.12.2024 at 11.00 a.m. Orders would be passed

afresh after considering the submission of the petitioner. It is submitted by the learned counsel for the petitioner that the goods may be provisionally released. It is open to the petitioner to make such request before the appropriate authority in accordance with law. If any such request is made the same would also be considered and orders would be passed in accordance with law. It is made clear that this Court has not expressed any views with regard to the merits of the case, it is open to the concerned respondent to consider the submission of the petitioner on its own merits and in accordance with law. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

11.12.2024

NCC : Yes / No
Index : Yes / No
Internet : Yes
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To

1. The Deputy State Tax Officer,
   Roving Squad IV Intelligence II,
   Commercial Taxes Building, Chennai 600 006.

2. Assistance Commissioner (ST),
   Office of the Joint Commissioner (Intelligence II),
   Commercial Taxes Building,
   Greams Road, Chennai 600 006.

MOHAMMED SHAFFIQ, J.

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