IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.01.2019

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THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.52 of 2019
and
W.M.P.No.54 of 2019

Preethi Kitchen Appliances Private Ltd.,
Rep. by its Authorized Signatory
Mr.Sahubar Shathik ...Petitioner

vs.

1. The State Tax Officer
   Roving Squad-II
   Enforcement East
   Greams Road, Chennai-600 006.

2. The Deputy Commissioner (ST)
   Large Tax Payers Unit-III
   Dugar Towers, Marshall Road,
   Egmore, Chennai-600 008.

3. The Joint Commissioner (ST)
   Enforcement East
   PAPJM Buildings
   Greams Road, Chennai-600 006. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the impugned notice of the first respondent issued in FORM GST MOV-1 dated 27.12.2018 and quash the same and further direct the first respondent to release the consignment at once.

For Petitioner	:	Mr.R.Kumar for Mr.N.Murali
For Respondents	:	Mrs.Dhana Madhri Government Advocate (Tax)

<u>O R D E R</u>

Mrs.G.Dhana Madhri, learned Government Advocate (Tax) takes notice for the respondents. By consent of the parties, this main writ petition is taken up for final disposal at the admission stage itself.

2. This writ petition is filed challenging the order of detention of goods dated 27.12.2018.

3. The impugned detention order was passed on the reason that the Part-B of the E-Way bill was not updated. According to the petitioner, the Part-B of the E-Way bill was properly filled up and also updated and therefore, the consignment could not be intercepted. Ventilating such grievance, the petitioner has also made a representation on 28.12.2018 itself before the third respondent and sought for release of the consignment. However, as the said representation has not been considered so far, the present writ petition is filed before this Court.

4. Though several contentions are raised by the petitioner before this Court as against the impugned detention order, the learned counsel for the petitioner submitted that without prejudice to the contention of the petitioner, they will pay one time tax under the CGST Act and SGST Act for the purpose of releasing the goods and agitate the matter before appropriate authority by way of filing revision.

5. The learned Government Advocate appearing for the respondents is not having any objection, if the petitioner is willing to pay one time tax liability.

6. Considering the above stated facts and circumstances and without expressing any view on the merits of the contentions raised by the petitioner as well as the respondents in the impugned detention proceedings, this writ petition is disposed of as follows:

(a) The petitioner shall pay one time tax liability of Rs.1,61,032.78 under the CGST Act and Rs.1,61,032.78 under the SGST Act before the second respondent within a period of four days from today.

K.RAVICHANDRABAABU,J.

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(b) On receipt of such payment, the detained goods shall be released forthwith.

(c) The petitioner is given liberty to agitate the matter before appropriate authority by filing appropriate petition.

No costs. Connected miscellaneous petition is closed.

04.01.2019

Speaking/Non-speaking order
Index: Yes/No
Internet : Yes/No
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Note: Issue order copy today (04.01.2019)

To
1. The State Tax Officer
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   Greams Road, Chennai-600 006.
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