

W.P.No.26053 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 21.07.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.26053 of 2025

J R Metal Chennai Limited
Represented by its Director Pramod Singh,
No.3, Manali Express Road, T.K.P.Nagar,
Thiruvottiyur, Chennai,
Tamil Nadu 600019.

...Petitioner

Vs.

The State Tax Officer,
Adjudication,
Commercial Taxes Building Complex,
Dr.Balasundaram Chettiar Road,
Coimbatore-641018.

...Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the records from the files of the respondent in impugned order passed in FORM GST MOV-09 ORDER NO.ADJ.247/2024-25 dated 07.02.2025 and quash the same.



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For Petitioner : Mr.R.Kumar

For Respondent : Mr.V.Prashanth Kiran
Government Advocate (Taxes)

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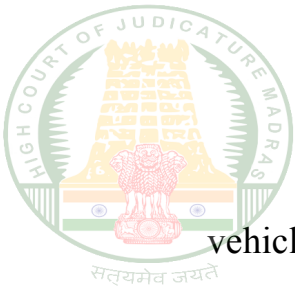
ORDER

Mr.V.Prashanth Kiran, learned Government Advocate (Taxes) takes notice on behalf of the respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order dated 07.02.2025 passed by the respondent and to quash the same.

3. The learned counsel for the petitioner would submit that the petitioner is the registered dealer of TMT bars, under the Tamil Nadu Goods and Service Tax Act, 2017 (hereinafter referred to as the Act). They are the assessee on the files of Assistant Commissioner (ST), Manali Assessment Circle and are filing their monthly return through web site. Whiles, the petitioner has despatched the material vide e-invoice No.JR/24-25/7228 dated 21.01.2025 to M/s.Vigneswara Hardwares, No.587, 588, Kannimar Koil Street, Nanjundapuram Road, Coimbatore-641033. While so, the

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vehicle was intercepted by the Deputy Tax Officer-(Intelligence) Roving

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Squad III/Teax G, Coimbatore at around 11.30 P.M. on 24.01.2025 at

Muthukaundanputhur, Coimbatore and after verifying the documents detained the goods alleging route mismatch. On the same day, the respondent issued notice dated 24.01.2025 and the petitioner filed his reply on 30.01.2025. But the respondent without hearing the petitioner confirmed the demand vide order dated 28.01.2025. It is further stated that the petitioner filed an application on 05.02.2025 to rectify the order dated 28.01.2025 before the respondent. But the respondent without considering the case of the petitioner rejected the application on 07.02.2025 and the said order is impugned in this writ petition.

3.1. It is also submitted by the learned counsel for the petitioner that the petitioner that totally the petitioner's vehicle was loaded with two consignments one containing 18010 kgs, pertaining to Tvl.Sri Vigneswara Hardwares. No.125, Pankajamill road, and other containing 15780 kgs pertaining to Tvl.Shree Saraswathi steels, Chinnavedampatti, Coimbatore. The



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petitioner reached the Coimbatore on 24.01.2025 at 4.30 A.M. at

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Chinnavedampatti and around 12.30 P.M. after unloading the goods at

Tvl.Shree Saraswathi Steels, Chinnavedampatti, Coimbatore, at 10.30 P.M.

he started from Chinnavedampatti to Ramanathapuram to deliver the goods

to M/s.Vigneswara Hardwares and due to breakdown failure of vehicle and

traffic in City, the vehicle was moved to city outer via saravanapatti to

Ramanathapuram to unload the goods at Tvl.Sri Vigneswara Haradwares,

Ramanathapuram. While so, at 11.30 P.M., the roving squad has incepted

the vehicle of the petitioner and detained the goods. Further, he would

submit that the without considering the objections of the petitioner,

impugned proceedings came to be issued. In support of his contentions, he

relied upon the decision of the Madurai Bench of this Court in

W.P.(MD)No.1287 of 2019 dated 2019 dated 24.01.2019, Telangana High

Court in W.P.No.2869 of 2021 dated 28.04.2021 and Allahabad High Court

in W.P.No.277 of 2022 dated 03.10.2025 and prays to set aside the

impugned order.

4. Per contra, the learned Government Advocate (Taxes) for the



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respondent submitted that in the case on hand, there is no necessity to travel

41 kms to deliver the goods, when the loading point from the actual point

i.e., from Chinnavedampatti where the petitioner started is only 9 kms.

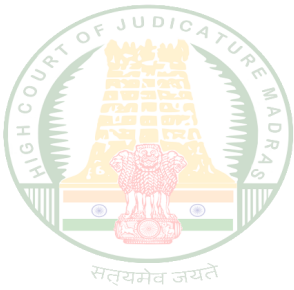
Therefore, with an ulterior motive, the petitioner's driver has travelled in a

different route to deliver the goods illegally. He therefore prays for

dismissal of this writ petition .

5. Heard both sides. Perused the records.

6. Considering the submissions made by the learned counsel appearing on either side and upon perusal of the materials available on record it is evident that the route in which the petitioner's vehicle was proceeding to Ramanathapuram is 41 kms from Chinnavedampatti. It is rightly contended by the learned Government Advocate (Taxes) appearing for the respondent, there is no necessity for the petitioner to travel 41 kms, when the actual distance from Chinnavedampatti, which is the destination point of the petitioner is only 9 kms, which clearly shows the malafide intention of the petitioner to deliver the goods illegally.

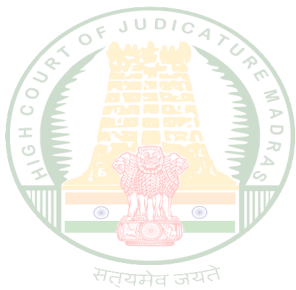


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7. A perusal of the impugned order shows that the respondent has elaborately discussed all the issues with clear route sketch in which the petitioner's vehicle has travelled. Therefore, I do not find any reason to interfere with the impugned order. The Judgment of this Court in W.P.(MD)No.1287/2019 dated 24.01.2019, is not applicable to the case on hand for the reason that the driver of the vehicle of the petitioner therein was not belonged to Tamil Nadu and he does not know Tamil or English and without knowing the correct route, the driver had taken the wrong route. The other Judgments relied upon by the learned counsel for the petitioner is also not applicable to the case on hand. If there are any factual issues, the same can be raised before the appellate authority by way of filing an appeal.

8. Therefore, this Court is not inclined to entertain this Writ Petition. Accordingly this Writ Petition is dismissed with liberty to file appeal before the appellate authority subject to payment of a costs of Rs.10,000/- to the Principal Government Naturopathy Medical College and Hospital.



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

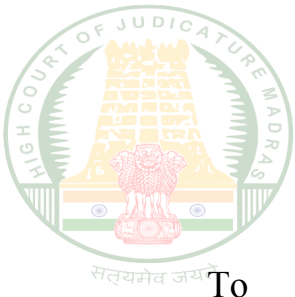
No costs.

21.07.2025

arr

Index : yes/no

Neutral Citation : yes/no



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To
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Krishnan Ramasamy,J.,

arr

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