IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.03.2015

CORAM

THE HON'BLE MR.JUSTICE SATISH K. AGNIHOTRI
AND
THE HON'BLE MR.JUSTICE M.VENUGOPAL

W.A.No.308 of 2015
and
M.P.No.1 of 2015

1.Deputy Commercial Tax Officer,
Roving Squad IV Enforcement (North),
Greams Road,
Chennai-600 006.
2.The Deputy Commissioner (CT)
Enforcement (North), First Floor,
PAPJM Buildings,
No.1,Greams Road,
Chennai-600 006. .. Appellants/Respondents

Vs.

A.R.Impex,
rep by its Proprietor,
A.Rahman Sheriff,
No.42,Ekambareshwar Koil Agraharam,
Park Town,
Moore Market South,
Chennai-600 003. .. Respondent /Petitioner

This writ appeal is preferred under Clause 15 of the Letters Patent against the order of this court dated 22.01.2015 made in W.P.No.1420 of 2015.

Praying to issue a Writ of Certiorarified Mandamus calling for the records relating to the impugned Detention Notice made by the 1st respondent in G.D.No. 6663/14-15/RS-IV(N), dated 16.01.2015 and quash the same and further direct the respondent to release the goods covered under the same.

For Appellants : Mr.S.Kanmani Annamalai, GA

For Respondent : Mr.A.K.Jayaraj

JUDGMENT

(Judgment of the Court was made by SATISH K. AGNIHOTRI, J.)

The instant intra-court appeal arises from the order dated 22.01.2015 passed in W.P.No.1420 of 2015.

2. Challenging the validity of detention notice in G.D.No.6663/14-15/RS-IV(N) dated 16.01.2015 issued by the first appellant herein, the writ petitioner/respondent herein filed a writ petition, seeking a direction to quash the notice and consequently to direct the respondents therein to release the goods covered under the said notice.

3. The learned Single Judge, recording the willingness of the writ petitioner to furnish necessary documents and to produce all documents and observing that one time tax was not quantified by the respondents, held that after payment of one time tax quantified by the appellants, goods along with vehicle bearing Registration No.TN20 AQ 7113 shall be released and the writ petition was disposed of. The writ petitioner was further granted liberty to file a revision petition before the Joint Commissioner within a period of two weeks from the date of release of goods along with the vehicle.

4. The learned counsel appearing for the respondent herein / writ petitioner would submit that admittedly, the respondent herein is a registered dealer. However, he has not disclosed complete details and also has not paid the one time tax. Thus, a direction to release the goods with vehicle may not be passed.

5. We have examined the facts and of the considered view that if the respondent herein/ writ petitioner is a registered dealer and is ready to deposit the quantified one time tax, no prejudice would be caused to the appellants. The appellants are always at liberty to take consequential action in default of payment of tax.

6. Resultantly, we are not inclined to interfere with the order passed by the learned Single Judge sought to be impugned in this appeal. Accordingly, the writ appeal is dismissed. No costs. Consequently connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

vvk

To

1.The Deputy Commercial Tax Officer,
Roving Squad IV Enforcement (North),
Greams Road,
Chennai-600 006.

2.The Deputy Commissioner (CT)
Enforcement (North), First Floor,
PAPJM Buildings,
No.1,Greams Road,
Chennai-600 006.

1 cc to Mr.A.K.Jayaraj ,Advocate, SR.No.12784
1 cc to Special Government Pleader(Taxes),Sr.No12066

W.A.No.308 of 2015

jsv(co)
pmk.18.3.2015