IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.04.2015

CORAM:

THE HONOURABLE MR. JUSTICE T.RAJA

W.P. NO. 10991 of 2015

M/s. Alan Bright Steel Private Ltd.,
Represented by Mrs. Renu Sood
Director ... Petitioner

-vs-

The Commercial Tax Officer
Roving Squad
Kancheepuram ... Respondent

Petition under Article 226 of the Constitution of India for the issuance of a Writ of Certiorarified Mandamus, calling for the records on the file of the respondent in Goods Detention Notice No.02/ 2015-16 dated 09.04.2015 and quash the same as being invalid and illegal and contrary to the provisions of the Tamil Nadu Value Added Tax act, and further directing the respondent to release the consignments on payment of the tax amounts only by the petitioners and pass further orders.

For petitioner : Mr. C. Venkatraman

For respondent : Mr. S. Kanmani Annamalai, AGP (T)

ORDER

This Writ Petition has been filed by Mrs. Renu Sood, Director, M/s. Alan Bright Steel, seeking for issuance of a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in Goods Detention Notice No.02/ 2015-16 dated 09.04.2015, to quash the same as being invalid and illegal and contrary to the provisions of the Tamil Nadu Value Added Tax act, with a further direction to the respondent to release the consignments on payment of the tax amounts only by the petitioner company.

2. Heard Mr. C. Venkatraman, learned counsel appearing for the petitioner and Mr. S. Kanmani Annamalai, learned Additional Government Pleader (Taxes) representing the respondent.

3. The petitioners are manufacturers and dealers in iron and steel, having registration under the Tamil Nadu Value Added Tax Act and Central Sales Tax Act. The petitioners had sold bright steel bars to two outside state dealers, namely, M/s. Pinnacle Engplast Private Limited, Nashik, covered by Invoice No.0029/14-15 dated 09.04.2015 and M/s. Advance Precision, Bangalore covered by Invoice No.0031/14-15 dated 09.04.2015. The first buyer, M/s. Pinnacle Engplast Private Limited had directed the petitioner to deliver the goods to M/s. Belson Multi tsk Private Limited, E1 & E2 Sidco Industrial Estate, Hosur. Accordingly, in Invoice No.0029/14-15 dated 09.04.2015 the delivery address at Hosur was also mentioned. With regard to the second buyer M/s. Advance Precision it is stated that the goods had to be delivered in Bangalore only. Therefore, both the consignments were to be delivered at Hosur and Bangalore respectively.

4. Learned counsel appearing for the petitioner submitted that when the matter stood as above, the respondent detained the goods near Vanagaram on the ground that the genuineness of both the transactions need to be verified as e-transit pass was not generated and produced at the time of inspection. Subsequently, the petitioner represented stating that they are having e-transit passes for both the transactions which were required, to be submitted only to the officer in charge of the last check post or barrier only at the time of exit of the goods from the State of Tamil Nadu. When it was represented that in respect of sales made to M/s. Pinnacle Engplast Private Limited, Nashik the goods were to be delivered at Hosur only and hence e-transit pass is not required as there was no movement of goods outside the State of Tamil Nadu, the respondent refused to release the goods. Aggrieved by the detention and the impugned order, the petitioner has come to this Court.

5. When the petitioner is ready to pay the one time tax as they wanted to release the goods immediately, which according to him has to be delivered at Hosur only, the writ petition is disposed of, by directing the petitioner to pay the tax imposed by the respondent and on payment of tax, the goods in question should be released forthwith. Similarly, the petitioner shall submit his reply to the notice, which shall be considered, in accordance with law and on merits.

6. With this direction, the Writ Petition is disposed of at the stage of admission itself. No order as to costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

avr

To

The Commercial Tax Officer
Roving Squad
Kancheepuram

+1cc to Mr.C.Venkatraman, Advocate, S.R.No.21406
+1cc to the Special Government Pleader(T), S.R.No.21538

W.P. NO. 10991 of 2015

RV(CO)
CA(22/04/2015)