

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 20.01.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.Nos1178 & 1179 of 2015  
and

M.P.Nos.1, 1, 2 & 2 of 2015

M/s.Muthu Traders  
Rep.by its Proprietor D.Muthu

..Petitioner in W.P.No.1178 of 2015

M/s.Vikas Marketing,  
Rep.by its Manager -S.Ram Kumar

..Petitioner in W.P.No.1179 of 2015

Vs.

The Assistant Commissioner (CT)  
Enforcement,  
Tuticorin

..Respondent in both W.Ps.

Prayer in both W.Ps.:-- Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records of the impugned proceeding of the Respondent in Compounding Notice No.A1/1292/2014 dated 02.01.2015 quash the same.

For Petitioner : Ms.R.Hemalatha

For Respondents : Mr.Manohar Sundaram  
Addl.Govt.Pleader(T)

C O M M O N O R D E R

The Writ Petitioners have come forward with the aforesaid prayer, challenging the goods detention notice and for release of the goods.

2. Heard both sides.

3. The petitioners/companies are the dealers in Ceramic Vitrified Tiles and assessee on the files of the Assistant Commissioner (CT) Enforcement, Tuticorin. The petitioners transported the goods inside and outside of the States, without valid documents and hence, the goods were ordered to be detained by the respondent. The respondent also levied the advance Tax for a sum of **Rs.3,39,470/- (Rupees Three Lakhs Thirty Nine Thousand four hundred and seventy only)** in respect of the petitioner W.P.No.1178 of 2015 and **Rs.1,85,156/- (Rupees One Lakh eighty five thousand one hundred and fifty six only)** in respect of the petitioner W.P.No.1179 of 2015 along with the compounding fees. When the petitioners approached the respondent, they did not release the goods. Therefore, the petitioners are before this court.

4. This Court in a series of writ petitions, directed the goods to be released on payment of the tax component.

5. Accordingly, the Writ Petitions are disposed of with a direction to the respondent to release the goods on payment of the tax component in a sum of **Rs.3,39,470/- (Rupees Three Lakhs Thirty Nine Thousand four hundred and seventy only)** in W.P.No.1178 of 2015 and **Rs.1,85,156/- (Rupees One Lakh eighty five thousand one hundred and fifty six only)** in W.P.No.1179 of 2015. In so far as any other claims of the respondent is concerned, they shall await the adjudication. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/- सत्यमेव जयते  
Assistant Registrar  
Dated 18.02.2015

**\*Corrected as per the order  
of this court dated 23.02.2015  
and made herein.  
Sd/- Assistant Registrar (CS-III)  
Dated :25.02.2015**

//True Copy//

Sub Assistant Registrar

kkd

To

The Assistant Commissioner (CT)  
Enforcement,  
Tuticorin

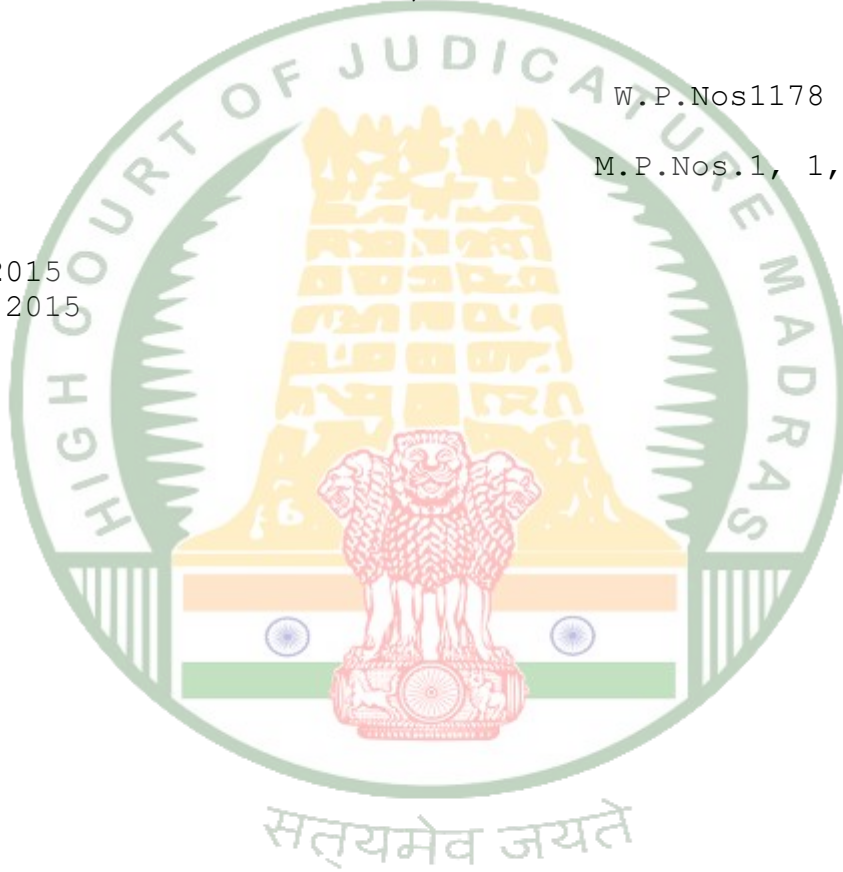
To be substituted to the  
order already despatched  
on 20.02.2015

2 cc to Ms.R.Hemalatha,Advocate, SR.No. 9763

1 cc to Spl. Government Pleader,Sr.No 9767

W.P.Nos1178 & 1179 of 2015  
and  
M.P.Nos.1, 1, 2 & 2 of 2015

TEJ(CO)  
PMK.18.2.2015  
PSI 25.02.2015



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