

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.04.2015

CORAM

THE HONOURABLE MR.JUSTICE T.RAJA

W.P.No.13308 of 2015

G.Koteswara Rao

... Petitioner

-vs-

1. The Deputy Commercial Tax Officer and
Check Post Officer
K.G.Chavadi Check Post (Outgoing)
K.G.Chavadi
Coimbatore 641 105
2. The Assistant Commissioner (CT)
Madurai Rural (South) Assessment Circle
C.T.Buildings
Dr.Thangaraj Salai
Madurai 625 020

... Respondents

Petition under Article 226 of the Constitution of India, praying for the issue of a Writ of Certiorarified Mandamus, to call for the records of the first respondent in Detention Notice No.NIL dated 24.04.2015 and the consequential show cause notice for composition of offence issued in GDR No.85/2014-2015 dated 24.04.2015 and quash the same as illegal, arbitrary and against the provisions of the Act and direct the first respondent to release the goods forthwith.

For Petitioner : Mr.K.Soundararajan
For Respondents : Mr.A.N.R.Jaya Prathap
Government Advocate

ORDER

The petitioner seeks for issuance of a writ of certiorarified mandamus, to call for the records of the first respondent in Detention Notice No.NIL dated 24.04.2015 and the consequential show cause notice for composition of offence issued in GDR No.85/2014-2015 dated 24.04.2015, to quash the same as illegal, arbitrary and against the provisions of the Act with a consequential direction to the first respondent to release the goods forthwith.

2. Mr.A.N.R.Jaya Prathap, learned Government Advocate takes notice on behalf of the respondents.

3. The petitioner is an assessee on the file of the second respondent. He has got the work order from the Southern Railway for the fabrication and supply of steel girder to be installed in the railway work sites between Shoranur and Mangalore section. While so, for supplying the said girder, the petitioner has purchased the steel from the local registered dealer after paying the local Value Added Tax and the said steel were transported to the fabricator viz., M/s Toolfab Engineering Industries Private Limited, Thuvakudi, Trichy. Therefore, prima facie, this Court could see that the detention of goods in question by the respondents does not show that there has been a sale. In view of the same, the first respondent is hereby directed to release the goods in question on execution of personal bond by the petitioner in respect of the disputed tax forthwith. The writ petition stands disposed of accordingly. Consequently, M.P.No.1 of 2015 is closed. No costs.

Sd/-

Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

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To

1. The Deputy Commercial Tax Officer and
Check Post Officer
K.G.Chavadi Check Post (Outgoing)
K.G.Chavadi
Coimbatore 641 105

2. The Assistant Commissioner (CT)
Madurai Rural (South) Assessment Circle
C.T.Buildings
Dr.Thangaraj Salai
Madurai 625 020

+1cc to Mr.K.Soundararajan, Advocate, S.R.No.24613
+1cc to the Government Pleader, S.R.No.24156

W.P.No.13308 of 2015

CA(CO)
CA(07/05/2015)