IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.04.2015

CORAM:

THE HONOURABLE MR. JUSTICE T.RAJA

W.P. NO. 13349 of 2015
and
M.P.Nos.1 and 2 of 2015

M/s. Sri Kumaran Agencies,
Rep by its Manager - Suresh Kumar
Raja Complex, I Floor,
M.G.R Nagar, Nagamalai, Pudhukottai,
Madurai - 625019. ... Petitioner

-vs-

The Commercial Tax Officer(Enf.)
Roving Squad
Hosur ... Respondent

PRAYER : This Writ Petition filed under Article 226 of the Constitution of India for the issuance of a Writ of Certiorari, calling for the records of the impugned proceedings of the respondent in Goods Detention Notice No.2525/2015-2016 dated 22.04.2015, quash the same as illegal and against the provisions of the Act in so far as the petitioner is concerned and pass further orders.

For petitioner : Mr. S.Rajasekar
For respondent : Mr. V.Haribabu, AGP (T)

ORDER

This Writ Petition has been filed by M/s. Sri Kumaran Agencies, seeking to quash the impugned proceedings of the respondent in Goods Detention Notice No.2525/2015-2016 dated 22.04.2015 as illegal and against the provisions of the Act in so far as the petitioner is concerned .

2. Heard Mr. S. Rajasekar, learned counsel appearing for the petitioner and Mr. V. Haribabu, learned Additional Government Pleader (Taxes) representing the respondent.

3. The petitioners are dealers in ceramic tiles, having registration under the Tamil Nadu Value Added Tax Act and Central Sales Tax Act. The petitioner has supplied Ceramic Vitrified Tiles to M/s. Royal Enterprise, Om Complex, Shop No.4 Moonnagar, Chowk Street, Lati Plot, Morbi - 363 641, covered by Invoice No.10 dated 16.04.2015. The above said goods were despatched by the petitioner through transport vide Vehicle No. TN 28 H 2624.

4. Learned counsel appearing for the petitioner submitted that when the matter stood as above, the respondent detained the goods at Hosur Check Post on 22.04.2015 on the ground that the value of the goods have been undervalued and that the goods did not accompany with proper documents as required under sub section (5) of Section 67 of the TN VAT Act, 2006. Adding further, learned counsel appearing for the petitioner would submit that the seizure of the vehicle is totally unwarranted and uncalled for since the goods were accompanied by proper invoice and documents. Moreover, the transactions are being inter-state sales against 'C' form and since the goods are left to the vagaries of nature it would be wholly lost and huge damages would be caused. Therefore, aggrieved by the detention and the impugned order, the petitioner has come to this Court. Learned counsel further submitted that in similar matters in W.P. Nos. 1178 & 1179 of 2015 and 3971 of 2015, this Court has ordered release of goods on payment of tax and pleaded to pass a similar order in this case also.

5. When the petitioner is ready to pay the one time tax as they wanted to release the goods immediately, 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. Consequently, the connected MPs are closed. No order as to costs.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

avr

To

The Commercial Tax Officer(Enf.)
Roving Squad
Hosur

+1cc to Mrs.R.Hemalatha, Advocate, S.R.No.24476

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PA(CO)
CA(19/05/2015)