

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.01.2015

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.1420 of 2015 &

M.P.No. 1 of 2015

M/s.A.Rr.Impex,
Rep. By its Proprietor Mr.A.Rahman Sheriff,
No.42, Ekambareshwar Koil Agraharam,
Park Town, Moore Market South,
Chennai - 600 003.

... Petitioner

v.

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

.. Respondents

Writ Petition filed under Article 226 of the Constitution of India 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 petitioner : Mr.A.K.Jayaraj

For Respondents : Mr.V.Haribabu,
Addl. Govt. Pleader (Tax)

ORDER

The petitioner has filed the above writ petition to call for the records relating to the impugned Detention Notice dated 16.01.2015, to quash the same and further direct the respondents to release the goods covered under the same.

2. Heard Mr.A.K.Jayaraj learned counsel appearing for the petitioner. Mr.V.Haribabu, learned Additional Government Pleader takes notice for the respondents. By consent of both the counsels, the writ petition itself is taken up for final hearing at the admission stage itself.

3. Learned counsel on either side submitted that so far one time tax has not been quantified in this matter.

4. The learned counsel appearing for the petitioner submitted that the petitioner is willing to furnish the necessary documents and produce all documents and also make a prayer to direct the respondents to release the goods, since the goods are liable to be affected, if they remain in the custody of the respondents.

5. As already stated, since one time tax has not yet been quantified by the respondents, the petitioner is directed to remit one time tax to be quantified by the respondents and on remitting the same, the goods along with the vehicle bearing Registration No.TN20 AQ 7113 shall be released forthwith. From the date of release of the goods along with the vehicle within a period of two weeks, the petitioner is directed to file a revision petition before the Joint Commissioner by raising all comments and the same shall be decided in accordance with law.

With the above observation, this writ petitioner is disposed of. Consequently, connected miscellaneous petitions are closed. However, there shall be no order as to costs.

-s/d-

Assistant Registrar

True Copy

Sub-Assistant Registrar

To

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

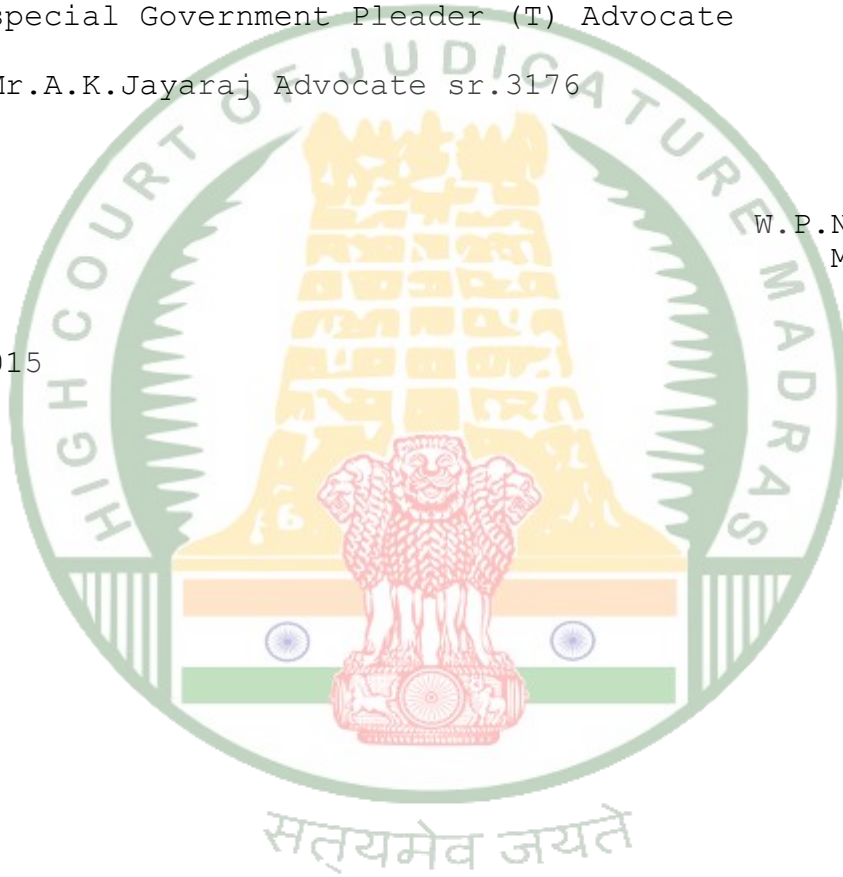
2 The Deputy Commissioner(CT)
Enforcement (North), First Floor
PAPJM Buildings No.1, Grems Road,
Chennai-600 006

+1 cc to special Government Pleader (T) Advocate
sr.3301

+1 cc to Mr.A.K.Jayaraj Advocate sr.3176

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