

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.05.2015

CORAM

THE HONOURABLE MR.JUSTICE R.SUBBIAH

W.P.No.14400 of 2015

and

M.P.Nos.1 & 2 of 2015

M/s.Dynamic Products,
Rep. by its Authorized Signatory R.Vasantharaj,
G-12, Vyasarpadi Co-op Industrial Estate,
E.H.Raod,
Chennai-600 039.

...Petitioner

Vs.

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

...Respondent

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari, to call for the records of the impugned proceeding of the respondent in G.D.No.6504/15-16/RV-IV(N) dated 04.05.2015 and to quash the same as illegal and against the provisions of the Act, insofar as the petitioner is concerned.

For Petitioner : Mr.R.Hemalatha

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

ORDER

The petitioner has come up with the above writ petition challenging the goods detention notice and for release of the goods.

2.Heard Mrs.R.Hemalatha, learned counsel for the petitioner. Mr.S.Kanmani Annamalai, learned Additional Government Pleader takes notice for the respondent.

3.The petitioner-company is dealing in Metal and is an assessee on the file of the Assistant Commissioner (CT), Vysarpadi Assessment Circle, Chennai, in TIN No.33381222325 & CST No.877703. The petitioner-company has placed orders for the supply of S.S.Circles & S.S.Utencils with M/s.Suncity Sheets Pvt Ltd., Jodhpur; M/s.Surya Nagari Enterprises, Jodhpur and in turn the above said suppliers have despatched the said goods vide Invoice Nos.49/27.04.2015 of Rs.23,16,962/-; 28/27.4.2015 for Rs.4,46,016/- & 27/27.4.2015 for Rs.2,68,306/-. The above said goods were despatched through lorry bearing Reg.No.RJ-19-GB-5419. It is further case of the petitioner that the petitioner is a registered dealer and they are entitled to place orders for the supply of materials from locally or from outside the State suppliers who are also registered dealers at their respective States. The consignor has despatched the materials through lorry with proper invoice/valid documents. All payments are made through Bank and the materials have been supplied by the above said consignor against 'C' Form. While so, the respondent has intercepted the goods on 04.05.2015 at 12.30 pm, near Puzhal Check Post and detained the goods on the ground that the vehicle, carrying the said goods from Jodhpur to Chennai, was parked in Kathirvedu parking area and the same is not an authorized place for consignee to park the vehicle in the said place and it seems to unload the goods to another vehicle and deliver it to various customers. Hence, the respondent has detained the goods and issued the impugned proceeding. Therefore, the present writ petition has been filed by the petitioner for the reliefs as stated supra.

4.Today, when the matter was taken up for consideration, the learned counsel appearing for the petitioner submitted that this Court in series of writ petitions has directed the goods to be released on payment of tax component. The learned counsel for the petitioner has also produced a copy of the order passed by this Court in similar matter in W.P.No.22830 of 2014, dated 22.08.2014, wherein this Court has given a direction to the respondent therein to quantify the tax component alone and further, directed to release the goods on payment of the tax component.

5.It is stated that the tax component is yet to be quantified.

6.Hence, the writ petition is also disposed of with a direction to the respondent to quantify the tax component alone within a period of three days from the date of receipt of a copy of this order and intimate the same to the petitioner. On payment of the tax component, the goods shall be released. If the respondent has any other claims, they shall await adjudication. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Vacation Officer

//True Copy//

Sub Assistant Registrar

ssv

To

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

1 CC to Mr.R.Hemalatha, Advocate SR.No. 25126

1 CC to the Government Pleader, SR.No. 25157

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TEJ (CO)
PSI (19.05.2015)

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