IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.05.2015

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THE HONOURABLE MR. JUSTICE **R.SUBBIAH**

W.P. No.14585 of 2015
and
M.P.Nos.1 and 2 of 2015

M/s.Kiran Distributors rep. By its
Proprietor Rayachand ... Petitioner

vs.

The Commercial Tax Officer,
Roving Squad IV,
Enforcement (Central),
Greams Road, Chennai – 6. ... Respondent

Petition filed under Article 226 of the Constitution of India for the issuance of writ of certiorari to call for the records of the impugned proceeding of the respondent in G.D.No.1516/RS-IV/C/15-16 dated 10.05.2015 and quash the same as illegal and against the provisions of the Act in so far as the petitioner is concerned.

For Petitioner : Ms.R.Hemalatha

For Respondent : Mr.S.Kanmani Annamalai,
Addl. Govt. Pleader

ORDER

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

2.The petitioner is dealing in metal and assessee on the file of the Assistant Commissioner (CT), Sowcarpet Assessment Circle, Chennai in TIN No.33550242192 and CST No.919007. The petitioner has placed orders for the supply of S.S. Utensils with M/s.Shree Tanotrai Metal Industries, Jodhpur and in turn they have despatched the above said goods vide Invoice No.202/05.05.2015 for Rs.21,07,040/-. The above said goods were despatched through the vehicle bearing Regn. No.AP 27 TW 3159. The petitioner is a registered dealer and as such, they are entitled to place orders for the supply of materials from locally or from outside the State. In the instant case, the consignor has despatched the materials through lorry with proper invoice/valid documents and 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 10.05.2015 at 7.50 p.m. at Puzhal Check Post and detained the goods on the ground that the vehicle carrying the above goods from Jodhpur to Chennai was parked in Kathirvedu parking area and the same is not an authorised place for consignee to park the vehicle and unload the goods to another vehicle and deliver it to various customers, check post seal is not available and not affixed in the documents. Hence the respondent has detained the goods and issued G.D.No.1516/RS-IV/C/15-16 dated 10.05.2015. Though the driver has stated that during the day time, the police authorities have imposed restrictions for the movement of heavy vehicles in the city and could not allow to unload the materials during night only, he parked the vehicle in Kathirvedu parking place, the respondent did not believe the same and detained the goods on flimsy grounds. Hence the petitioner has come forward with the present writ petition.

3.Heard the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondent.

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

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

6.Therefore, this writ petition is 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.

14.05.2015

Index:Yes/No
mmi

To

The Commercial Tax Officer,
Roving Squad IV,
Enforcement (Central),
Greams Road, Chennai – 6.

R.SUBBIAH, J

mmi

W.P.No.14585 of 2015

14.05.2015