

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.05.2015

CORAM

THE HONOURABLE MR. JUSTICE M. DURAISWAMY

W.P.No.14782 of 2015
and M.P.No.1 of 2015

The Supreme Industries Ltd.
rep. by its P.Sreekumar,
The Accountant, Authorised Signatory,
Puducherry.

... Petitioner

Vs.

1.The Deputy Commercial Tax Officer/
Commercial Tax Officer
Roving squad-IV, Enforcement North,
PAPJM Buildings, Chennai-600 006.

2.The Commercial Tax Officer,
Puducherry Assessment Circle, Puducherry.

... Respondents

Writ petition filed for the issuance of a Writ of certiorarified Mandamus calling for the records on the file of the 1st respondent in G.D.No.6510/15-16/RS IV (North) dated 10.05.2015, quash the same and direct the 1st respondent to release the goods detained in G.D.No.6510/15-16/RS IV (North) dated 10.05.2015 along with vehicle No.TN 04 AE 0410.

For Petitioner : Mr.S.N.Kirubanandam

For Respondents : Mr.Kanmani Annamalai,

Additional Govt. Pleader (Tax) - (R1)

Mr.A.Tamilvanan,

Additional Govt. Pleader (Pondy) - (R2)

O R D E R

The petitioner has filed the above writ petition to issue Writ of certiorarified Mandamus calling for the records on the file of the 1st respondent in G.D.No.6510/15-16/RS IV (North) dated 10.05.2015, quash the same and direct the 1st respondent to release the goods detained in G.D.No.6510/15-16/RS IV (North) dated 10.05.2015 along with vehicle No.TN 04 AE 0410.

2. Mr.Kanmani Annamalai, learned Additional Government Pleader takes notice for the first respondent and Mr.A.Tamilvanan, learned Additional Government Pleader (Pondy) takes notice for the second respondent.

3.By consent of both parties, the writ petition itself is disposed of by this order.

4.Mr.S.N.Kriubanandam, learned counsel appearing for the petitioner submitted that in similar circumstances this Court in a writ petition in W.P.No.3483 of 2012 dated 14.02.2012 disposed of the writ petition on the following terms:

- i) The petitioner shall pay the amount of tax demanded by the authority, while passing the detention order.
- ii) On payment of such tax amount, the goods detained shall be released and the same shall be subject to the final adjudication order, which may be passed by the authority concerned.
- iii) It is made clear that, while making recovery of the tax amount due, the amount of the tax already paid shall be deducted.
- iv) The respondent shall complete the adjudication process, as expeditiously as possible.

5.Mr.S.N.Kirubanandam, the learned counsel for the petitioner submitted that the petitioner would pay one time tax to the respondents.

6.In view of the submissions made by the learned counsel on either side and following the order passed in W.P.No.3483 of 2012, I pass the following order:

- i) The petitioner shall pay the amount of tax demanded by the authority, while passing the detention order.
- ii) On payment of such tax amount, the goods detained shall be released and the same shall be subject to the final adjudication order, which may be passed by the authority concerned.
- iii) It is made clear that, while making recovery of the tax amount due, the amount of the tax already paid shall be deducted.

iv) The first respondent shall complete the adjudication process, as expeditiously as possible.

v) The petitioner shall pay the one time tax to the first respondent

5. The writ petition is disposed of accordingly. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Vacation Officer

/true copy/

Sub Asst. Registrar

va/vsm

To

1.The Deputy Commercial Tax Officer/
Commercial Tax Officer
Roving squad-IV, Enforcement North,
PAPJM Buildings, Chennai-600 006.

2.The Commercial Tax Officer,
Puducherry Assessment Circle, Puducherry.

1 cc to Mr.S.N. Kirubanandam, advocate, SR. 25309

1 cc to Spl.Government Pleader, Sr. 25397

W.P.No.14782 of 2015
and M.P.No.1 of 2015

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SR (CO)
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