

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.05.2015

CORAM

THE HONOURABLE MR. JUSTICE M.DURAI SWAMY

W.P. No. 14836 of 2015

&

M.P. Nos. 1 & 2 of 2015

Tvl.J.S.P. Roadways,
rep. By its Proprietor,
Bhadar Singh,
Wazirpur Industrial Area,
Delhi - 52.

..Petitioner

Vs.

1. The Deputy Commissioner (CT),
Enforcement (North),
PAPJM Buildings,
Chennai - 600 006.
2. The Commercial Tax Officer,
Roving Squad-II,
Office of the Deputy Commissioner (CT),
Enforcement (North),
Chennai - 600 006.
3. The Assistant Commissioner (CT),
Peddunaickenpet Assessment Circle,
Rajaji Salai, Chennai - 600 001.
4. The Assistant Commissioner (CT),
Kothawalchavadi Assessment Circle,
Rajaji Salai,
Chennai - 600 001.
5. The Assistant Commissioner (CT),
Sowcarpet Assessment Circle,
Rajaji Salai,
Chennai - 600 001.
6. The Assistant Commissioner (CT),
Park Town Assessment Circle,
Rajaji Salai,
Chennai - 600 001.

..Respondents

Prayer: Petition under Article 226 of the Constitution of India praying for issue of a Writ of Certiorari to call for the records on the files of the 2nd respondent in G.D. No. 7037/2015-16/R.S.-II(N) dated 05.05.2015 and quash the same as being without jurisdiction, authority of law and contrary to the principles of natural justice.

For Petitioner :: Mr.R. Senniappan

For Respondents:: Mr.Kanmani Annamalai,
Addl.Govt. Pleader (Taxes)

O R D E R

The petitioner has come forward with the above writ petition to issue a Writ of Certiorari to call for the records on the files of the 2nd respondent in G.D. No. 7037/2015-16/R.S.-II(N) dated 05.05.2015 and quash the same as being without jurisdiction, authority of law and contrary to the principles of natural justice.

2. It is the case of the petitioner that they were entrusted with the consignment in question by their customers, who are all registered dealers under the Tamil Nadu Value Added Tax Act, 2006 and who have also registered themselves as dealers under the Central Sales Tax Act, 1956. The consignment, which had been transported from Delhi to Chennai, by the petitioner, had been detained by the 2nd respondent, on its arrival at Chennai, on the ground that none of the documents prescribed under the Tamil Nadu Value Added Tax Act, 2006 and Central Sales Tax Act, 1956, were available with the driver of the vehicle.

3. Learned counsel for the petitioner brought to the notice of this Court that, in similar circumstances, in W.P. No. 2694 of 2015, this Court, by order dated 04.02.2015, disposed of the writ petition with a direction to the respondents therein to release the goods on payment of tax and in so far as any other claims of the respondents are concerned, the same shall await the adjudication and submitted that the petitioner is willing to pay the one-time tax to the respondents and on payment of the tax, the respondents may be directed to release the goods.

4. Mr. Kanmani Annamalai, learned Additional Government Pleader (Taxes), who takes notice on behalf of the respondents submitted that the petitioner may be directed to pay the one-time tax and also co-operate in the adjudication proceedings.

5. Having regard to the submissions made by the learned counsel on either side, the petitioner is directed to pay the one-time tax, on behalf of their customers, and on such payment being made by the petitioner, the 2nd respondent is directed to release the goods

detained by him. It is also made clear that the petitioner shall co-operate in the adjudication proceedings.

6. The writ petition is disposed of with the above observation. No costs. Connected M.Ps. are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

nv
To

1. The Deputy Commissioner (CT),
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Chennai - 600 001.

+ 1 cc to Mr.R. Sanniappan, Advocate SR.25366
+ 1 cc Government Pleader Sr.25395

MG(CO)
EU 21.05.2015

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