

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:21.05.2015

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The Honourable MR. JUSTICE M.DURAIWAMY

**W.P.No.14954 of 2015**

S.Sivakumar

[ Petitioner ]

Vs

The DCTO/Deputy Commercial Tax Officer  
Special Roving Squad,  
Cuddalore, Cuddalore District

[ Respondent ]

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of certiorarified mandamus to call for the records of the respondent in his proceedings in Goods Detention Notice 1549 dt 16.5.2015 and quash the same and direct the respondent to release the goods.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.Kanmani Annamalai, AGP(T)

**ORDER**

Heard the learned counsel for the petitioner and Mr.Kanmani Annamalai, learned Additional Government Pleader(T), who takes notice for the respondent.

2. By consent of both the counsels, the writ petition is taken up for final hearing at the admission stage.

3. The above writ petition has been filed to issue a writ of certiorarified mandamus to call for the records of the respondent in his

**M. DURAISWAMY,J.**

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proceedings in Goods Detention Notice 1549 dated 16.05.2015 and to  
quash the same and to direct the respondent to release the goods.

4. When the matter is taken up for hearing, the learned counsel appearing for the petitioner submitted that the petitioner is willing to pay the entire tax liable to be paid by him and on such payment being made by him, the respondent may be directed to release the goods.

5. Mr.Kanmani Annamalai, learned Additional Government Pleader (Taxes) submitted that on payment of the entire tax, the respondent may be directed to release the goods.

6. Having regard to the submissions made by the learned counsel on either side, 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.

21.05.2015

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**Note: Issue today**

To

The DCTO/Deputy Commercial Tax Officer  
Special Roving Squad, Cuddalore, Cuddalore District

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