

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.1.2015

CORAM

THE HONOURABLE MR. JUSTICE M. DURAISWAMY

W.P.No.1729 of 2015
and M.P.Nos.1 and 2 of 2015

M/s Freshdesk Technologies Pvt Ltd
represented by its Director (Finance),
First Floor, Block-A,
No.40, SP Info City, MGR Salai,
Kandhanchavadi, Perungudi,
Chennai-96

..... Petitioner

vs

1. The Deputy Commercial Tax Officer,
Katpadi Check Post, Katpadi,
Vellore District
2. The Assistant Commissioner (CT)
Solinganallur Assessment Circle,
Chennai-96

..... Respondents

Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorarified Mandamus to call for the impugned proceedings of the 1st respondent in G.D.No.1626/2014-15 dated 2.1.2015 and the revised notice dated 3.1.2015 and quash the same and further direct the 1st respondent to release the detained 369 Nos of Oscar LX Medium Back Chair to the petitioner without insisting on the payment of one time tax and two times of tax as compounding fee.

For petitioner : Mr.P. Rajkumar
For respondents : Mr.Kanmani Annamalai
AGP

ORDER

Mr.Kanmani Annamalai, the learned Additional Government Pleader takes notice for the respondents and by consent of both the parties, the main writ petition has been taken up for final disposal at the admission stage itself.

2. The above writ petition has been filed by the petitioner to issue a Writ of Certiorarified Mandamus to call for the impugned proceedings of the 1st respondent in G.D.No.1626/2014-15 dated 2.1.2015 and the revised notice dated 3.1.2015 and quash the same and further direct the 1st respondent to release the detained 369 Nos of Oscar LX Medium Back Chair to the petitioner without insisting on the payment of one time tax and two times of tax as compounding fee.

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

4. By the impugned Proceedings dated 2.1.2015, the respondents have quantified the one time tax as Rs.2,82,903/-.

5. The learned counsel for the petitioner submitted that the petitioner is willing to furnish the necessary documents and produce all the documents and also make a prayer to direct the respondents to release the goods, since the goods are liable to be affected, if they remain in the custody of the respondents.

6. As already stated, since the respondent has quantified the one time tax at Rs.2,82,903/- and on remitting the same, the goods shall be released by the respondents forthwith. From the date of release of the goods along with the vehicle, bearing Registration No.HR 55 R 6559, within a period of two weeks, the petitioner is directed to file a revision petition before the Joint Commissioner by raising all comments as against the levy of one time tax and also the compounding fee of Rs.5,65,806/- and the same shall be decided in accordance with law.

7. With the above observation, this writ petition is disposed of. No costs. Consequently, connected Mps are closed.

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8. Registry is directed to return the original impugned order to the learned counsel for the petitioner.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

sr
To

1. The Deputy Commercial Tax Officer,
Katpadi Check Post, Katpadi,
Vellore District

2. The Assistant Commissioner (CT)
Solinganallur Assessment Circle,
Chennai-96.

3. The Section Officer, E.R. Section,
High Court, Madras.

1 cc to Mr. P.Rajkumar, Advocate, SR.No.3684

1 cc to Spl Government Pleader, (Taxes) Sr.No.3610

W.P.No.1729 of 2015

gr(co)
pmk.23.1.2015

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