IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.07.2015

CORAM:

THE HONOURABLE MR. JUSTICE T.RAJA

W.P.No.19618 of 2015
and
M.P.No.1 of 2015

M/s.Kiran Distributors
rep. by its Proprietor
Chennai 79. .. Petitioner

vs.

1. The Commercial Tax Officer,
Roving Squad - II,
Enforcement (North),
Greams Road,
Chennai - 600 006.

2. The Assistant Commissioner (CT),
Peddunaickenpet Assessment Circle,
Rajaji Salai, Chennai - 600 001. .. Respondents

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for the impugned proceedings of the first respondent in Goods Detention Notice No.7076/2015-2016 dated 29.6.2015 and quash the same and further direct the first respondent to release the detained 216 bundles of S.S.Circles to the petitioner without insisting on any condition.

For petitioner : Mr.P.Rajkumar

For respondents : Mr.V.Haribabu,
Additional Government Pleader (T)



ORDER

Mr.V.Haribabu, learned Additional Government Pleader (Taxes) for the respondents.

2. By consent of both the counsel, the Writ Petition is taken up for final hearing at the admission stage itself.

3. Challenging the impugned proceedings of the first respondent in Goods Detention Notice No.7076/2015-2016 dated

29.6.2015, wherein the first respondent / the Commercial Tax Officer, Roving squad II, Enforcement (North) Greams Road, Chennai, has stated that they had detained the goods of the petitioner on the ground that the goods transported in the two vehicles bearing No.TN 22 CS 5145, TN 20 BP 2848 from Red Hills to Wall Tax Road were without documents, the present Writ Petition has been filed.

4. The learned counsel for the petitioner would submit that the act of the first respondent in detaining the goods i.e., 216 bundles of S.S.Circles when the same were transported with valid documents as required under section 67 of TNVAT Act 2006 is unfounded. He also submitted that the goods carried in the vehicle were accompanied with Invoice No.277 dated 23.6.2015 raised by the supplier. Even at the time of interception by the first respondent on 29.6.2015 at 5.00 p.m., for verification of the goods, the records were available with the goods vehicles. However, the first respondent detained the goods vehicles for the reasons that the goods were transported in goods vehicles TN 22 CS 5145 and TN 20 BP 2848 and the driver of the vehicles had admitted that documents were not available. Actually, the goods were transported from Jodhpur to Ahmedabad and from Ahmedabad to Chennai through Vehicle RJ GD 9961 and AP 27 AX 4459, respectively, along with with Invoice No.277 dated 23.6.2015 and then, the goods were transported in two vehicles bearing No.TN 22 CS 5145, TN 20 BP 2848 from Red Hills to Wall Tax Road. The learned counsel for the petitioner further submitted that the petitioner is willing to pay one time tax that would be quantified by the first respondent for releasing the goods without delay. He also submitted that it does not mean that the goods were carried without any sufficient documents.

5. Heard the learned Additional Government Pleader.

6. Considering the facts and circumstances of the case, as the petitioner is willing to pay one time tax that has not been quantified in the impugned order, the first respondent is directed to quantify the same on production of a copy of this order on the same day itself and on payment of the tax amount, the goods shall be released forthwith.

7. With the above direction, the Writ Petition is disposed of. The connected Miscellaneous Petition is closed. No costs.



asvm

s/d-
Assistant Registrar(CS-III)

True Copy

Sub-Assistant Registrar

To
1. The Commercial Tax Officer,
   Roving Squad - II,
   Enforcement (North),
   Greams Road,
   Chennai - 600 006.

2. The Assistant Commissioner (CT),
   Peddunaickenpet Assessment Circle,
   Rajaji Salai, Chennai - 600 001.

+ 1 cc to Mr.P.Rajkumar, Advocate SR 33144

+ 1 cc to Spl.Govt. Pleader SR 33298

nm(co)
prk6/7

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