

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 30.01.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.Nos.2113 and 2114 of 2015

Tvl.APL Apollo Tubes Ltd

Alur Village, Perandapalli Post,
Hosur Taluk

.. Petitioner in both W.Ps

Vs.

The Deputy Commercial Tax Officer,
Katpadi Checkpost,
Katpadi.

.. Respondent in both W.Ps.

Prayer in both W.Ps.:— Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for the records of the respondent in his proceedings GDN Nos.1628 and 1629/2015-15 dated 24.01.2015 and quash the detention order as illegal and consequently direct the respondent to release the goods.

For Petitioner : M/s.Adithya Reddy

For Respondent : Mr.Cibi Vishnu
Addl.Govt.Pleader (T)

C O M M O N O R D E R

The Writ Petitioner has come forward with the aforesaid prayer, challenging the goods detention notice and for release of the goods.

2.Heard both sides.

3. The petitioner/company claims to be a dealer and manufacturer in steel pipe and assessee on the files of the Deputy Commercial Tax Officer, Katpadi Check Post, Katpadi. The petitioner transported the goods from Hosur to Nellore and he created the e-transit pass in Form LL and a copy of it was surrendered at Hosur (Outward) Checkpost, but the vehicle moved to an unrelated route and hence, the goods were ordered to be detained by the respondent. The respondent also levied the advance Tax for a sum of Rs.42,295/- in W.P.No.2113 of 2015 and Rs.33,243/- in W.P.No.2114 of 2015 along with the compounding fees. When the petitioner approached the respondent, they did not release the goods. Therefore, the petitioner is before this court.

4. This Court in a series of writ petitions, directed the goods to be released on payment of the tax component.

5. Accordingly, the Writ Petitions are disposed of with a direction to the respondent to release the goods forthwith on payment of the tax component in a sum of Rs.42,747/- (Rupees Forty two thousand seven hundred and forty seven only). In so far as any other claims of the respondent is concerned, they shall await the adjudication. No costs.

kkd

-s/d-

Assistant Registrar(CO)

Dt:5/2/2015

True Copy

Sub-Assistant Registrar

To

The Deputy Commercial Tax Officer,
Katpadi Checkpost,
Katpadi.

+ 1 cc to M/s.Adithya Reddy, Advocate SR 4922

+ 1 cc to the Spl.Govt. Pleader (Taxes), High Court, Madras SR 5218

br(co)
prk5/2

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