

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.07.2015

CORAM

THE HONOURABLE MR.JUSTICE T.RAJA

W.P.Nos.21482 and 21483 of 2015

M/s.Sriniwas Trading Company,

Rep. By its Proprietor

Mr.Lakshmana Maharaja Pillai,

No.45, Charu Chandra Place East,

Kolkata,

West Bangal - 700 033.

...Petitioner in W.P.No.21482/2015

M/s.Zehna Impex,

Rep. By its Proprietor

Mr.Thowfeek,

No.T.11, Gnana Oli Street,

Thirunagar,

Chennai - 83.

...Petitioner in W.P.No.21483/2015

Vs.

The Commercial Tax Officer,

Enforcement Roving Squad,

Villupuram.

...Respondents in both WPs

PRAYER IN BOTH WPs: Writ Petitions filed under Article 226 of the Constitution of India praying to issue writ of certiorari to call for the records of the respondent in Goods Detention Notice No.1057, dated 07.07.2015 and the consequential proceedings in GD.No.1057/2015-16, dated 10.07.2015 and quash the same.

In both WPs

For Petitioner

:

Mr.S.Raveekumar

for M/s.Namasivayam

For Respondents

:

Mr.S.Kanmani Annamalai, AGP(T)

COMMON ORDER

M/s.Sriniwas Trading Company, Kolkata, and M/sZehna Impex, Chennai, have filed their respective writ petitions, viz. W.P.Nos.21482 and 21483 of 2015, challenging the impugned detention notice dated 10.07.2015 of the respondent.

2. It is the contention of the learned counsel for the petitioners that though the goods were transported with all necessary documents like purchase bill, challan, permit and export contract, the respondent detained the goods by stating that the goods were not accompanied with the necessary documents. To support such contention, learned counsel also annexed such documents in the typed set of papers filed in support of the writ petitions.

3. Learned Additional Government Pleader (Tax) appearing for the respondent submitted that documents shown by the petitioners today before this Court were not produced before the respondent at the time of intercepting the lorry loaded with the goods in question, therefore, if the petitioners have got all the necessary documents, they can very well present such documents before the respondent and thereupon, the respondent would be in a position to consider their claim on merits.

4. Recording the above said submissions of the learned Additional Government Pleader (Tax), this Court directs the petitioners to produce all the necessary documents before the respondent and it is for the respondent to release the goods on being satisfied with the production of such documents forthwith.

5. With the above said direction, the writ petitions stand disposed of. No Costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-II)

सत्यमेव जयते

//True Copy//

Sub Assistant Registrar

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To

The Commercial Tax Officer,
Enforcement Roving Squad,
Villupuram.

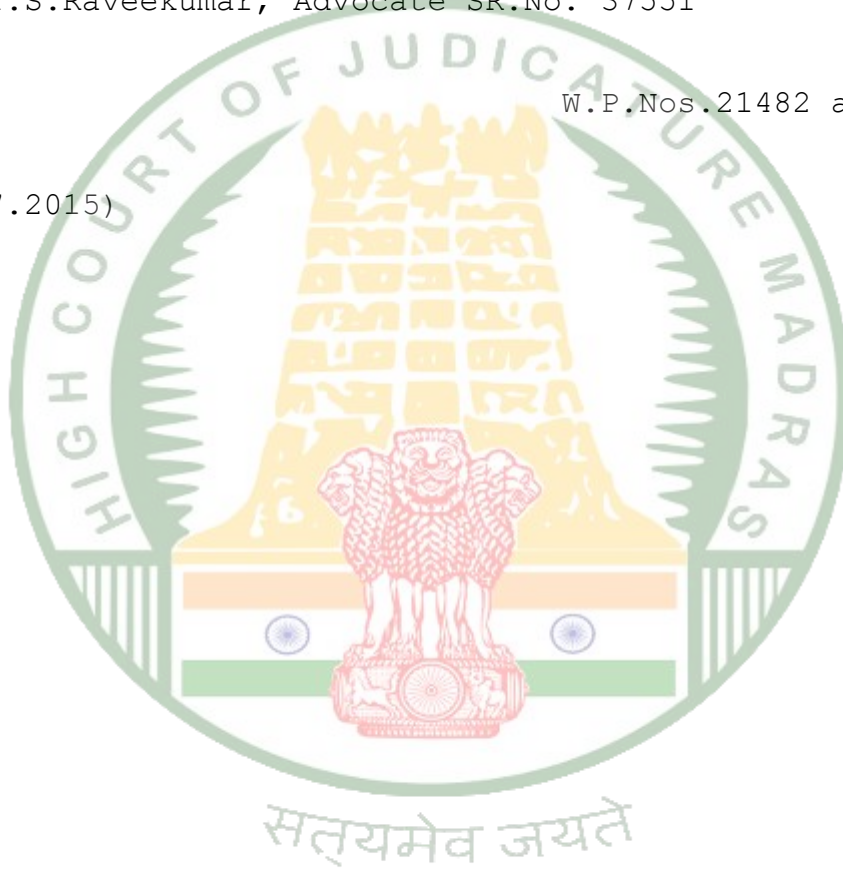
2 CCs to Spl. Government Pleader (Taxes), SR.No. 37594

1 CC to Mr.S.Namasivayam, Advocate SR.No. 37552

1 CC to Mr.S.Raveekumar, Advocate SR.No. 37551

W.P.Nos.21482 and 21483 of 2015

SVD (CO)
PSI (24.07.2015)



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