

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 02.02.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.2257 of 2015
and
M.P.Nos.1 and 2 of 2015

M/s.SUKH SAGAR ENTERPRISES
Rep.by its Proprietrix
Mrs.Valarmathi

...Petitioner

Vs.

1. The Deputy Commercial Tax Officer,
Roving Squad-IV, Enforcement (North)
Greams Road, Chennai 600 006.
2. The Deputy Commissioner (CT)
Enforcement (North), First Floor,
PAPJM Buildings, 1 Greams Road,
Chennai 600 006.

...Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for the records relating to the impugned Detention Notice made by the 1st Respondent in G.D.No.6657/14-15/RS-IV(N), dated 31.12.2014 and quash the same and further direct the respondents to release the goods covered under the same.

For Petitioner : Mr.A.K.Jayaraj

For Respondent : Mr.AR.Jayapratap
Government Advocate (T)

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O R D E R

The petitioner has challenged the impugned Detention Notice made by the 1st respondent in G.D.No.6657/14-15/RS-IV(N), dated 31.12.2014 and seeks to quash the same and further direct the respondents to release the goods covered under the same.

2. Heard the learned counsel appearing for the petitioner and the learned Special Government Pleader appearing for the respondents. With the consent of both sides, this writ petition is taken up for final disposal at the admission stage itself.

3.Learned counsel on either side submitted that so far one time tax has not been quantified in this matter.

4.The learned counsel appearing for the petitioner submitted that the petitioner is willing to furnish the necessary documents and produce all documents and also make a prayer to direct the respondents to release the goods, since the value of the goods will be diminished, if they remain in the custody of the respondents.

5. As already stated, since the amount for one time payment has not yet been quantified by the respondents, the petitioner is directed to remit one time tax to be quantified by the respondents and on remitting the same, the goods that are covered under the impugned notice shall be released forthwith. From the date of release of the goods within a period of two weeks, the petitioner is directed to file a revision petition before the Joint Commissioner by raising all factual and legal points and the same shall be decided in accordance with law.

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

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

kkd

To

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

2. The Deputy Commissioner (CT)
Enforcement (North), First Floor,
PAPJM Buildings, 1 Greams Road,
Chennai 600 006.

1 CC to Mr.A.K.Jayaraj, Advocate SR.No. 5331

1 CC to the Government Pleader, SR.No. 5282

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CA (CO)

PST (05/02/2015)