IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.08.2015

CORAM :

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.No.23923 of 2015
and M.P.Nos.1 & 2 of 2015

M/s.Lanmark Shops India Pvt. Ltd.
Rep. by its Assistant Manager- Accounts
D.Ratheesh

... Petitioner

Vs

1. The Deputy Commercial Tax Officer
(Enforcement) Roving Squad - II,
Coimbatore.

2.The Assistant Commissioner (CT),
Nungambakkam Assessment Circle,
Spurtank Road, Chennai 600 031.

... Respondents

PRAYER : The Writ petition is filed under Article 226 of the Constitution of India praying for a Writ of certiorari calling for the records on the file of the first respondent in show cause notice for composition of offence under O.R.No.27702/2015-16 dated 24.07.2015 and quash the same.

For Petitioner : Mr.R.Senniappan
For Respondents : Mr.A.N.R.Jayapratap, GA(T)

O R D E R

Heard the learned counsel for the petitioner and Mr.A.N.R.Jayapratap, learned Government Advocate(T), who took notice for the respondents and with their consent, the main writ petition is taken up for disposal.

2. This writ petition has been filed by the petitioner challenging the notice dated 24.07.2015, in and by which, the Deputy Commercial Tax Officer, Roving Squad II, Enforcement, Coimbatore, finding that the delivery address is an un-registered place and therefore, unloading of the goods in an unregistered place is in violation of Section 72(1)(a) of the TNVAT Act. Hence, the petitioner is liable to pay the tax of Rs.73,205/- and Compounding

Fee of Rs.1,46,410/-, within ten days from the date of receipt of such notice for release of goods, failing which, further action would be initiated.

3. Learned counsel for the petitioner would submit that by letter dated 30.04.2015 addressed to the second respondent the said change of address was intimated to the respondents and based on which a direction was also issued on 02.07.2015 by the Assistant Commissioner (CT)(FAC), Nungambakkam Assessment Circle, to the Assistant Commissioner (CT) (Central -II), Tirupur Assessment Circle. Tiruppur to verify the said branch. The learned counsel also pointed out that the consignment covered by the invoice already suffered 14.5% VAT.

4. When that being the case, for the reasons stated supra the detention of goods cannot be sustained. Hence, the respondent is directed to forthwith release the goods and place the matter before the assessing authority to proceed further if there is any violation with regard to the subject matter.

With the above direction, the writ petition stands disposed of. No costs. Connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

True Copy

Sub Assistant Registrar

smi
To
1. The Deputy Commercial Tax Officer
(Enforcement) Roving Squad - II,
Coimbatore.

2.The Assistant Commissioner (CT),
Nungambakkam Assessment Circle,
Spurtank Road, Chennai 600 031.

1 cc to Mr.R.Senniappan , Advocate Sr.No.41799
1 cc to Spl. Government Pleader(Taxes).Sr.No.41916

W.P.No.23923 of 2015

bvr(co)
pmk.12.8.2015