

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 02.02.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.2399 of 2015

M/s Exim Sahara Enterprises
New No.635, Poonamallee High Road
Arumbakkam, Chennai 600 106
Rep by M.Srinivasan-Authorized Representative
.. Petitioner

Vs.

The Commercial Tax Officer
Roving Squad-Kancheepuram .. Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Ccertiorarified Mandamus to call for the records of the respondent in G.D.No.86/2014-15 R.S KPM dated 28.01.2015, and quash the same with a consequential direction to the respondent to release the goods and the vehicle.

For Petitioner : Mr.Md.Ghafoor Ur Rahman

For Respondent : Mr.Kanmani Annamalai
Addl.Govt.Pleader (T)

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 in Medical and Surgical Equipments and assessee on the file of the Assistant Commissioner (CT) Vadapalani-I Assessment Circle, Chennai. The petitioner has transported the goods from Pondicherry to Avadi, without original invoice and hence, the goods were ordered to be detained by the respondent. The respondent also levied the advance Tax for a sum of Rs.10,63,494/- along with the compounding fee. 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 Petition is disposed of with a direction to the respondent to release the goods on payment of the tax component in a sum of Rs.10,63,494/- (Rupees Ten lakhs sixty three thousand four hundred and ninty four only). In so far as any other claim of the respondent is concerned, they shall await the adjudication. No costs.

Sd/-
Assistant Registrar

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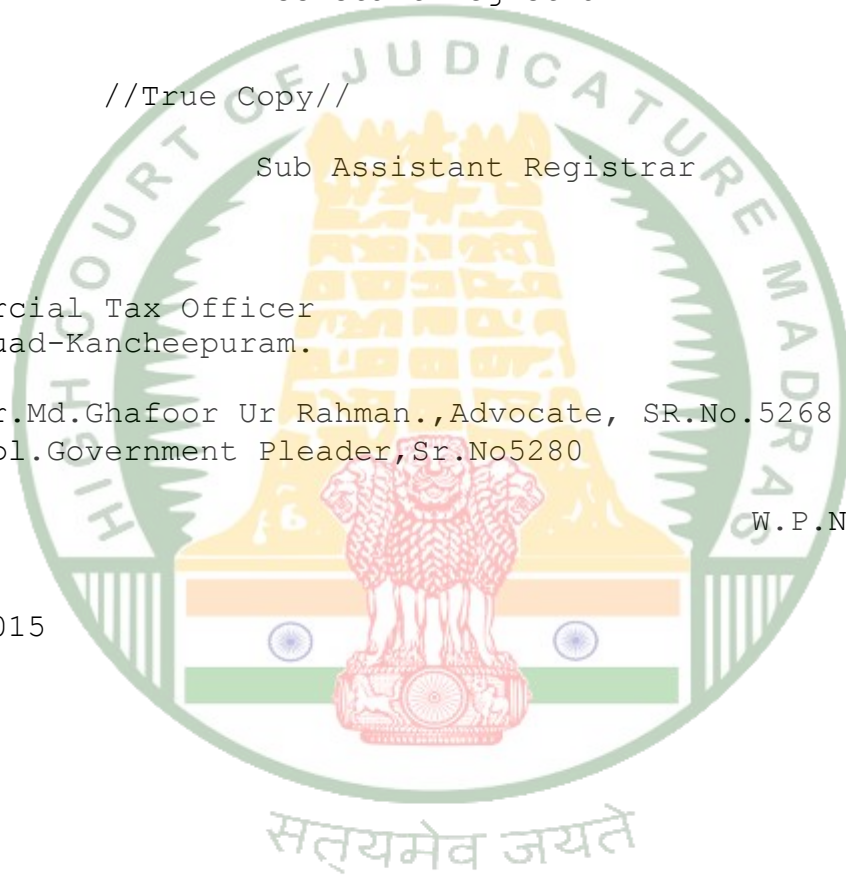
Sub Assistant Registrar

gms
To
The Commercial Tax Officer
Roving Squad-Kancheepuram.

1 cc to Mr.Md.Ghafoor Ur Rahman.,Advocate, SR.No.5268
1 cc to Spl.Government Pleader,Sr.No5280

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gr(co)
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