IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.08.2015

CORAM :

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.No.24386 of 2015
and M.P.No.1 of 2015

PHILIPS INDIA LIMITED
Rep. by its Authorised Signatory
V.Kumar ... Petitioner

Vs

1 The Deputy Commercial Tax
Officer/Check Post Officer
Kottakuppam Check Post
ECR Road, Keelputhupattu 605 104.

2. The Joint Commissioner (CT) Enforcement,
Vellore Division, Bharathiyar Salai,
Vellore 632 001.

3. Principal Secretary and
Commissioner of Commercial Taxes,
Exhiligam, Chepauk,
Chennai 600 005. ... Respondents

PRAYER : The Writ petition is filed under Article 226 of the Constitution of India praying for a Writ of Certiorarified mandamus to call for the records on the file of the 1st respondent in G.D. No. 2970 dt 25.07.2015 and quash the same and direct the 1st respondent to release the goods detained in G.D. No. 2970, dt:25.07.2015.

For Petitioner : Mr.I. Joseph

For Respondents : Mr.A.N.R. Jayapratap, AGP (T)

O R D E R

Heard the learned counsel for the petitioner and Mr.A.N.R. Jayapratap, learned Additional Government Pleader(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 challenging the notice issued in G.D. No. 2970 dated 25.07.2015, in and by which, the 1st respondent has detained the goods for the following reason:-

"Consignee TIN Number and CST not noted in the invoices".

3. Learned counsel for the petitioner would submit that without assailing proper reason simply for not mentioning the TIN No. of the consignee, the 1st respondent had intercepted the goods and passed the impugned order of detention which is per se illegal. He would further submit that when the goods have moved along with accompanying documents viz., copies of invoices, copy of delivery challan, the 1st respondent unnecessarily detained the goods. Therefore, he sought for release of the goods as all the documents required accompanied the consignment.

4. Heard the learned Additional Government Pleader (Taxes) on the submission made by the learned counsel for the petitioner and I have perused the materials placed on record.

5. The documents enclosed herein are sufficient to satisfy Section 67(3) of the TNVAT Act, and hence, the detention by the respondent is not justifiable. This Court is of the view that for non furnishing the TIN No. of the consignee a sum of Rs.2,000/- alone can be imposed as fine as provided under Section 72(1)(b) of TNVAT Act. Hence, the petitioner is directed to pay a fine of Rs.2,000/- (Rupees Two Thousand only) before the respondents for releasing the consignment.

6. On such payment of the aforesaid fine amount by the petitioner, the 1st respondent is directed to release the goods along with the vehicle forthwith. It is needless to mention that it is always open to the assessing authority to proceed to pass appropriate orders as provided under Act, however, after affording due opportunity to the petitioner.

7. The writ petition is disposed of No costs. Connected miscellaneous petition is closed.

-Sd/-
Asst.Registrar (CS III)

/true copy/

Sub Asst. Registrar

To,

1 The Deputy Commercial Tax
Officer/Check Post Officer
Kottakuppam Check Post
ECR Road, Keelputhupattu 605 104.

2. The Joint Commissioner (CT) Enforcement,
Vellore Division, Bharathiyar Salai,
Vellore 632 001.

3. Principal Secretary and
Commissioner of Commercial Taxes,
Exhiligam, Chepauk,
Chennai 600 005.

+1 cc to Mr.N.Murali Advocate sr.40972

+1 cc to Special Government Pleader Taxes
sr 41184

W.P.No.24386 of 2015

skv(co)
aa11/08/2015