IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.08.2015

CORAM:

THE HONOURABLE Mr.JUSTICE R.MAHADEVAN

W.P.No.26625 of 2015
and
M.P.Nos.1 and 2 of 2015

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

Vs

1. The Commercial Tax Officer
   (Enforcement), Kinathukadavu,
   Roving Squad,
   Coimbatore - 641 018.

2. The Assistant Commissioner (CT),
   Nungambakkam Assessment Circle,
   Spurtank Road,
   Chennai - 31. ...Respondents

Writ petition has been filed under 226 of the Constitution of India for the issuance of writ of certiorari to call for the records on the file of the first respondent in show cause notice for composition of offence in GDR No.27974/2015-16 dated 19.08.2015 and quash the same as being without jurisdiction and authority of law.

For Petitioner : Mr.R.Senniappan

For Respondents : Mr.S.Manohar Sundaram,
Addl. Govt. Pleader (T)

ORDER

By consent, the writ petition itself is taken up for final disposal.

2.Challenging the show cause notice issued by the first respondent dated 19.08.2015, the petitioner has filed the present writ petition.

3.The petitioner is a registered dealer in home appliances and is an assessee on the file of the second respondent. The petitioner effected transfer of goods to the value of Rs.5,12,117.82 from their Chennai godown to Coimbatore godown. During transit, the vehicle was intercepted in Coimbatore and after verification of the documents, the vehicle along with the consignment was detained by the first respondent. Subsequently, the first respondent issued the impugned notice dated 19.08.2015 on the ground that the goods are transfered after a lapse of more than 40 days and the TIN number mentioned for consignee is also related to the State of Kerala. On coming to know about the detention of goods, the petitioner approached the first respondent for release of the same. Since the request of the petitioner was not considered , the petitioner is before this Court.

4.Learned counsel for the petitioner submitted that all the documents had been enclosed along with the consignment and inadvertently, the particulars relating to TIN number have not been mentioned.

5.Heard the learned counsel for the petitioner and the learned Additional Government Pleader (T) for the respondents.

6.Considering the facts and circumstances of the case and the documents enclosed, this Court is of the view that the goods may be released on payment of tax, to be quantified by the first respondent. Accordingly, the first respondent is directed to quantify the tax payable by the petitioner and on such quantification of tax by the first respondent, the petitioner is directed to pay the same. On such payment of tax and on production of proof of payment, the goods detained shall be released forthwith. It is open to the petitioner to raise all the grounds available to them, before the assessing authority concerned.

7.The writ petition is disposed of with the above direction. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-III)

//True Copy//

Sub Assistant Registrar

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To

1. The Commercial Tax Officer
(Enforcement), Kinathukadavu,
Roving Squad, Coimbatore - 641 018.

2. The Assistant Commissioner (CT),
Nungambakkam Assessment Circle,
Spurtank Road, Chennai - 31.

1 CC to Mr.R.Senniappan, Advocate SR.No. 45481

1 CC to the Government Pleader, SR.No. 45601

W.P.No.26625 of 2015

SV (CO)
PSI (28.08.2015)