IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.08.2015

CORAM:

THE HONOURABLE Mr.JUSTICE R.MAHADEVAN

W.P.No.26668 of 2015
and
M.P.Nos.1 and 2 of 2015

M/s.Sri Kumaran Agencies rep. by its
Manager Suresh Kumar
Madurai. ...Petitioner

Vs

1. The Assistant Commissioner (CT)
   (FAC), Madurai Rural South,
   Madurai, Madurai District.

2. Checkpost Officer,
   Deputy Commercial Tax Officer,
   Check Post 2, Thoppur,
   Dharmapuri District. ...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 second respondent in his impugned proceedings in Goods Detention Notice No.8521/2015-16 dated 18.08.2015, quash the same as illegal and against the provisions of the Act.

For Petitioner : Ms.R.Hemalatha

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 goods detention notice issued by the second respondent dated 18.08.2015, the petitioner has filed the present writ petition.

3.The petitioner is engaged in the business of ceramic tiles and is an assessee on the file of the second respondent. The petitioner purchased ceramic tiles from one M/s.Logart Ceramic Private Limited for Rs.1,71,707/- and despatched the same along with necessary documents. During transit, the vehicle was intercepted in Thoppur and after verification, the vehicle along with the consignment was detained by the second respondent. Subsequently, the second respondent issued the impugned detention notice dated 18.08.2015 on the ground that the no documents were furnished for verification and no pre tax was paid. Aggrieved by the same, the petitioner has filed the present writ petition.

4.Learned counsel for the petitioner submitted that the consignment was accompanied by all valid documents and the grounds on which the goods were detained are illegal and arbitrary.

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 second respondent. Accordingly, the second respondent is directed to quantify the tax payable by the petitioner and on such quantification of tax by the second 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 Assistant Commissioner (CT)
   (FAC), Madurai Rural South,
   Madurai, Madurai District.

2. The Checkpost Officer,
   Deputy Commercial Tax Officer,
   Check Post 2, Thoppur,
   Dharmapuri District.

1 CC to Ms.R.Hemalatha, Advocate SR.No. 45318

1 CC to the Spl.Government Pleader (Taxes), SR.No. 45603

W.P.No.26668 of 2015

SV (CO)
PSI (28.08.2015)