

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 04.02.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.2670 of 2015

M/s.Jagdambe Enterprises,
rep. by Partner

.. Petitioner

Vs.

Deputy Commercial Tax Officer,
Roving Squad, Enforcement (North),
Chennai-600 006.

.. Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records of the respondent in his proceedings in G.D.No.5198/2014-15/R.S-1(N) dated 30.01.2015 and to quash the goods detention proceeding as illegal and contrary to the provisions of the Tamil Nadu Value Added Tax Act 2006 and to direct the respondent to release the goods.

For Petitioner : Mr.C.Baktha Siromoni

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 registered dealer in imported Radiators from China and assessee on the file of the respondent herein. While loading the goods in a truck, the Enforcement Officials inspected the goods and issue Goods Detention Order for the reason to verify the genuineness of the transaction. Learned counsel for the petitioner would submit that the records like delivery notes were accompanied with the goods transported and the respondent would have released the goods after verification of records. But the respondent has not released the goods even after

verification of connected records and detained the goods. The respondent also levied the advance Tax for a sum of Rs.29,324/- 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 petition, 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 respondents to release the goods on payment of the tax component in a sum of Rs.29,324/-. The petitioner shall furnish bank guarantee for the balance amount to be paid. In so far as any other claims of the respondent is concerned, he shall await the adjudication. No costs. Consequently, connected M.P. is closed.

vga

-s/d-

Assistant Registrar(J)

Dt:6/2/2015

True Copy

Sub-Assistant Registrar

To

Deputy Commercial Tax Officer,
Roving Squad, Enforcement (North),
Chennai-600 006.

+ 1 cc to Spl.Govt. Pleader (T) SR 5813

+ 1 cc to Mr.C.Bakthasironmoni, Advocate SR 5860

(co)
prk6/2

सत्यमेव जयते

W.P.No.2670 of 2015

WEB COPY