IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 04.02.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.2694 of 2015
and
M.P.No.1 of 2015

Tvl.Rathan Electrical Agency
rep. by its Proprietor Chainmal ...Petitioner

Vs.

1.The Assistant Commissioner (CT),
Sowcarpet-II Assessment Circle,
Second Line Beach,
Chennai-600 001.

2.The Commercial Tax Officer,
Roving Squad-I,
Enforcement (North),
Chennai-600 006.

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

Prayer:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records on the file of the second respondent in GD.No.5087/2014-15 dated 26.09.2014 and quash the same.

For Petitioner : Mr.R.Senniappan

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

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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 electrical fans and assessee on the file of the third respondent herein. The petitioner has transported the goods through Tvl.Tamil Nadu Logistics Transport along with delivery challan issued by the seller and while arriving at Chennai on 19.07.2014, consignment had been detained by the third respondent on the ground that no documents prescribed under Tamil Nadu Value Added Tax Act and Central Sales Tax Act are available with the driver of the vehicle. The respondents also levied the advance Tax for a sum of Rs.48,400/- along with the compounding fee. When the petitioner approached the respondents, 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.48,400/- (Rupees Forty eight thousand four hundred only). In so far as any other claims of the respondents are concerned, they shall await the adjudication. No costs. Consequently, connected M.P. is closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

vga

To

1.The Assistant Commissioner (CT),
Sowcarpet-II Assessment Circle,
Second Line Beach,
Chennai-600 001.

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2.The Commercial Tax Officer,
Roving Squad-I,
Enforcement (North),
Chennai-600 006.

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

1 CC to Mr.R.Senniappan, Advocate SR.No. 6225

1 CC to the Spl. Government Pleader (T), SR.No. 6875

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SV (CO)
PSI (09.02.2015)

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