IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.09.2015

CORAM:

THE HONOURABLE MR. JUSTICE R. MAHADEVAN

W.P.No.27077 of 2015

Vijay Impex,
Rep. by its Partner - S.R.Ravi,
No.123, Main Road,
Kondikulam,Pattukottai 614 602. ... Petitioner

-Versus-

The Deputy Commercial Tax Officer,
Enforcement,
Roving Squad,Tiruvannamalai. ...Respondent

Writ Petition filed under Article 226 of the Constitution of India for the relief of issuance of Writ of Certiorarified Mandamus calling for the records of the respondent relating to the proceedings in Goods Detention Notice NO.249/15-16 dated 25.08.2015 and to quash the above said Notice and for a consequential direction to the respondent to release the detained goods of the petitioner along with the vehicle bearing Registration No.KA 04 C 6600.

For Petitioner(s) : Mr.A.P.Srinivas

For Respondent : Mr.Kanmanai Annamalai, Addl. Government Pleader (Taxes)

ORDER

Challenging the goods detention notice issued the respondent dated 25.08.2015 detaining the goods along with the vehicle belonging to the petitioner and for a consequential direction for the release of the goods and the vehicle, the petitioner is now before this court with this writ petition .

2. The petitioner is a dealer in edible oil and is a registered dealer under the Tamil Nadu Valued Added Tax Act and its registration number is TIN 33044164134. The petitioner in its usual course of business purchased RBD Palm Oil from its registered dealer namely, Folium Trading Private Limited, Chennai. While so, when the petitioner took a consignment of goods to its business place from Chennai, the vehicle was intercepted near Arcot and after enquiry the vehicle and the goods were detained by the authorities alleging that the goods were attempted to be moved from Chennai to Bangalore via.,

Krishnagiri. Thereafter, a goods detention notice came to be issued on 25.08.2015. It is the said notice now under challenge in this writ petition.

3. Heard both sides and also perused the available records carefully.

4. Only for the purpose of verification of genuineness of the transactions related to the registered dealers, both the seller as well as the purchaser, the goods along with vehicle in question were detained by the officials of the commercial tax department.

5. According to the respondent, the invoice relates to transportation of goods from Chennai to Pattukottai. On the other hand, the goods were found moving towards Bangalore via., Krishnagiri. Hence, there were reasons to believe that the goods were attempted to be transported only to Bangalore.

6. The learned counsel for the petitioner submitted that instead of passing through a particular way, the driver who did not know to read and speak Tamil, took the vehicle via., Arcot which is not an offence as provided under the Tamil Nadu Valued Added Tax Act. Further, according to him, the goods meant to be transported to Pattukottai are tax suffered goods and therefore, there are no justifiable reasons for the respondent to detain the goods.

7. In order to give quietus to the issue and for the purpose of release of the vehicle, this court directs the petitioner to produce all the tax suffered details along with other necessary transport documents with a period of one week from today. On such production, the authority concerned may pass appropriate orders for the release of the goods forthwith.

8. The writ petition is disposed of with the above directions. No costs. Consequently, connected MP is closed.

kmk

s/d-
Assistant Registrar(CS-III)

True Copy

Sub-Assistant Registrar

To

The Deputy Commercial Tax Officer, Enforcement, Roving Squad, Tiruvannamalai.

+ 1 cc to Mr.A.P.Srinivas, Advocate SR 47707

lrs(co)
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