IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 10.02.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No. 3199 of 2015 and M.P.No.1 of 2015

IOT Anwesha Engineering and Construction Limited,
Represented by its Finance-Head Mrs.Shrithi Arpit Bharal
C/o.Chennai Petroleum Corporation Limited,
Manali,
Chennai. ...Petitioner

Vs.

The Commercial Tax Officer Enforcement,
Roving Squad,
Office of the Assistant Commissioner (CT) (Enf)
Vellore-I. ...Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarifed Mandamus to call for the records of the respondent in G.D.No.618/2014-15 dated 21.01.2015 passed by the respondent as arbitrary and illegal and direct the respondent to drop all further proceedings.

For Petitioner :Mr. S.Karunakar
For Respondent :Mr.Manoharan Sundaram,
Additional Government Pleader (T)

O R D E R

By the consent of either side, the Writ Petition itself is taken up for final disposal at the admission stage.

2. The petitioner has come up with the present Writ Petition to quash the order dated 21.01.2015 passed by the respondent detaining the goods of the petitioner and direct the respondent to release the goods detained.

3. The learned counsel for the petitioner would contend that the goods have been transported with proper delivery notes and other documents as required under the Act and, therefore, the respondent ought not to have detained the goods and impugned order passed by the respondent is incorrect. However, the learned counsel for the petitioner submitted that the petitioner is ready to pay one time payment of the entire tax amount assessed by the respondent, without prejudice to their right to file revision before the authority concerned.

WEB COPY
https://hcservices.ecourts.gov.in/hcservices/

4. On the above contention, this Court heard the learned Additional Government Pleader appearing for the respondent.

5. In identical matters, in W.P.No.8202 of 2014, this Court directed the respondent therein to release the goods on payment of tax by the petitioner.

6. In such view of the matter, without going into the correctness or otherwise of the orders impugned in this Writ Petition, the respondent is directed to release the goods detained, to the petitioner firm forthwith, on condition that the petitioner pays the entire tax amount assessed by the respondent as contemplated under the Act. It is made clear that the petitioner firm has to subject themselves to the adjudication proceedings that may be initiated by the respondent. Accordingly the Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

kal

-s/d-
Assistant Registrar(CO)
Dt:13/2/2015

True Copy

Sub-Assistant Registrar

To

The Commercial Tax Officer Enforcement,
Roving Squad ,
Office of the Assistant Commissioner (CT) (Enf)
Vellore-I.

+ 1 cc to Spl.Govt.Pleader (Taxes) SR 7154

+ 1 cc to Mr.S.Ramesh Kumar, Advocate SR 6899

sku(co)
prk13/2

सत्यमेव जयते
WEB COPY

W.P.No. 3199 of 2015 &
M.P.No.1 of 2015

https://hcservices.ecourts.gov.in/hcservices/