IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated 09.03.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.3302 of 2015

Tvl.Sri Centhil Agencies
Rep by its Proprietor
S.Ramasubramanian,
son of Sri Sankara Narayanan
Shop No.12, Door No.84/116
Varada Muthiappan street
Chennai-600 001 ... Petitioner

Vs.

1.The Deputy Commercial (CT)
Enforcement (North)
First Floor
PAPJM Buildings
No.1,Greams road, Chennai-600 006

2.The Deputy Commercial Tax Officer
Roving Squad-IV
Enforcement (North)
Greams Road, Chennai-600 006 ... Respondents

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 2nd respondent dated 08.12.2014 in G.D.No.6650/14-15/RS-IV(N) and compounding notice bearing G.D.No.6650/2014-15 dated 19.01.2015 and to quash the same with consequential direction to respondents to release the goods and to include shop Nos.4 & 5 in the ground floor Door No.(old) 84/1 New 116,varadha Muthaippan Street,Chennai-600001,which was taken on lease on 3/12/14 for stotage of goods and un pursuant to the application made by th petitioner on 30/01/15 interms of section 39 read with rules 4 and 5 of TNVAT Act 2006.

For Petitioner : Mr.P.Haribabau
For Respondent : Mr.Manoharan Sundaram AGP(T)

ORDER

The Writ Petitioner has come forward with the aforesaid prayer, challenging the goods detention notice and for release of the goods and to include shop numbers which was taken on lease.

2.Heard both sides.

3.The petitioner/company claims to be a registered dealer both under Tamil Nadu Value Added Tax Act, 2006 and conducting business at Shop No.12, Old No 84, New No.116, Varada Muthiappan street, Chennai-1. On 03.12.2014, petitioner took Shop Nos.4 and 5 in the ground of Old Door No.84/1 New No.116 Varada Muthiappan street, Chennai-1 for lease for a period of eleven months starting from 03.12.2014. On 08.12.2014, 2nd respondent inspected the additional place which was taken on lease on 03.12.2014 and issued goods detention notice in G.D.No.6650/14-15/RS IV (N) dated 08.12.2014 on the premise that 'Purchase/sale bills not produced by the dealer and storage was done in the unregistered godown' and detained the goods of the petitioner. Compounding notice was issued by the respondent on 19.01.2015 asking the petitioner to pay compounding fees to the tune of Rs.14,61,762.43. When the petitioner approached the respondents, for release of the goods 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, this writ Petition is disposed of with a direction to the respondent to release the goods on payment of one time tax component to be decided by the respondent. In so far as any other claims of the petitioner is concerned, they shall await the adjudication. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

1.The Deputy Commercial (CT)
Enforcement (North)
First Floor, PAPJM Buildings
No.1,Greams road, Chennai-600 006

2.The Deputy Commercial Tax Officer
Roving Squad-IV
Enforcement (North)
Greams Road, Chennai-600 006

+1cc to Mr.H.Nazirudeen, Advocate, S.R.No.13370
+1cc to the Government Pleader, S.R.No.13390

W.P. No.3302 of 2015

KGK(CO)
CA(01/04/2015)