

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.10.2015

CORAM

THE HON'BLE MR. JUSTICE R. MAHADEVAN

W.P.No.33444 of 2015

V.Venkataswamy

...Petitioner

Vs

1. The Commercial Tax Officer,
Vellore District.
 2. The Commercial Tax Officer,
Vaniyambadi,
Vellore District.
 3. The Deputy Commercial Tax Officer,
Roving Squad (Enf),
Tiruvannamalai District.
-Respondents

Writ Petition filed under Article 226 of the Constitution of India seeking a writ of mandamus to direct the second and third respondents to release the vehicle bearing Regn. No.AP16Y4955 with the Hydraulic Excavator L & T KOMATSU PC200 Model.

For Petitioner : Mr.R.Chandrasekaran

For Respondent : Mr.S.Manoharan Sundaram,
Addl. Govt. Pleader (T)

WEB COPY

ORDER

Seeking a direction to the respondents 2 and 3 to release the vehicle bearing Regn. No.AP16Y4955 with the Hydraulic Excavator L & T KOMATSU PC200 Model, the petitioner has come up with this writ petition.

2.The petitioner is the owner of the vehicle bearing Regn. No.AP16Y4955 with the Hydraulic Excavator L & T KOMATSU PC200 Model and it was sent for repair and service to workshop through the lorry bearing Regn. No.AP16Y4955 from Sangagiri to Gundur. During transit, it was intercepted by the respondents 2 and 3 on 01.10.2015 at Vaniyambadi Checkpost and not satisfied with the records produced by the driver of the vehicle, Goods Detention Notice in G.D.No.253/2015-2016 dated 01.10.2015 was issued. Since the vehicle was purchased under bank loan, the original invoice sought for by the respondents 2 and 3 could not be produced. The grievance of the petitioner is that though the driver of the vehicle produced the duplicate invoice, the same was not accepted by the respondents 2 and 3 and the vehicle was detained. Therefore, the petitioner is before this Court.

3.Heard the learned counsel for the petitioner and the learned Additional Government Pleader (T) for the respondents.

4.Learned counsel for the petitioner submitted that the petitioner was regularly paying tax and if the vehicle is kept unused, it would cause irreparable loss to the petitioner.

5.The learned Additional Government Pleader (T), on the other hand, would submit that since the original invoice was not produced, the vehicle was detained.

6.At this juncture, the learned counsel for the petitioner would submit that the petitioner is willing to pay one time tax and on such payment, the vehicle detained may be directed to be released.

7.In view of the submission made by the learned counsel for the petitioner that the petitioner is willing to pay one time tax and in order to give a quietus to the issue, on payment of one time tax viz., **Rs.1,06,865/-** by the petitioner, the

respondents 2 and 3 shall release the vehicle.

8. With the above directions, the writ petition is disposed of. No costs.

Sd/-

Assistant Registrar (CS-III)

***Corrected as per the order
of this court dated 05.11.2015
and made herein**

Sd/- Assistant Registrar (CS-III)

Dated : 16.11.2015

//True Copy//

Sub Assistant Registrar

mmi

To

1. The Commercial Tax Officer,
Vellore District.
2. The Commercial Tax Officer,
Vaniyambadi, Vellore District.
3. The Deputy Commercial Tax Officer,
Roving Squad (Enf),
Tiruvannamalai District.

To be substituted to
the order already
despatched on 16.10.2015
and made herein.

1 CC to Mr.R.Chandrasekaran, Advocate SR.No. 57468

1 CC to the Spl. Government Pleader, SR.No. 61015

AR III (CO)
PSI (16.10.2015)

PSI 16.11.2015

W.P.No.33444 of 2015

WEB COPY