

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.10.2015

CORAM:

THE HON'BLE MR. JUSTICE R. MAHADEVAN

W.P.No.33487 of 2015

and

M.P.No.1 of 2015

Mr.L.Antony Raj

.. Petitioner

Vs

1 The Commercial Tax Officer
Tirupur (North) Tirupur
Coimbatore District

2 The Commercial Tax Officer
Aliyar Roving Squad Pollachi
Coimbatore
District

3 M/s.Sarnita Compactors Pvt.
Ltd. Rep by its Managing Director
D.Venkatesh No.3 College
Cross Road Near
Postal Colony Avarankadu
Tirupur 641 602

.. Respondents

Writ Petition filed under Article 226 of the Constitution of India seeking a writ of mandamus directing the respondents to forthwith release the vehicle of the petitioner bearing Registration No. TN-39-T-9892.

For Petitioner : Mr.S.Ramesh

For Respondent : Mr.S.Kanmani Annamalai,
Addl. Govt. Pleader (T)

ORDER

The writ petition is filed for the issuance of a writ of mandamus directing the respondents to forthwith release the vehicle of the petitioner bearing Registration No. TN-39-T-9892.

2.1. The petitioner is the owner of the heavy duty vehicle bearing Registration No. TN-39-T-9892. During the course of the business, the 3rd respondent approached the petitioner for transporting certain machineries from the 3rd respondent's factory. During transit, the 2nd respondent detained the vehicle along with the goods stating that there were no proper documentation for the goods styled as Tubular Machine -1. Thereafter, a show cause notice dated 29.09.2015 was issued to the 3rd respondent in GDR.No.29636/2014-15. The 3rd respondent preferred a writ petition before this Court in W.P.No.31983 of 2015 and this Court by order dated 08.10.2015 disposed of the same. The 3rd respondent has personally ventured to pay tax to the 2nd respondent, who did not receive the same till 13.10.2015. Therefore, the 3rd respondent has sent a sum of Rs.4,35,000/- by way of Demand Draft No. 374356 dated 09.10.2015 for a sum of Rs.1,50,000/- and Demand Draft No.374363 dated 13.10.2015 for a sum of Rs.2,85,000/- drawn on State Bank of India, Overseas Branch, Tirupur since the 2nd respondent refused to receive the same on two occasions.

2.2. According to the petitioner on account of dispute between the 2nd respondent and 3rd respondent, the vehicle has been unnecessarily detained for the past 15 days. For no reason or fault, the 2nd respondent has detained the vehicle along with the goods. Though the 3rd respondent has paid the tax demand for releasing the vehicles, the 2nd respondent is not allowing the petitioner to take his vehicle. No prejudice would be caused to the respondents, if the vehicle is released by detaining the goods alone. Hence, the petitioner is before this Court with the above mentioned prayer.

3. Heard the submissions of the learned counsel for the petitioner as well as Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Taxes) appearing on behalf of the respondent.

4. The petitioner claims to be the owner of the vehicle in which goods have been transported. By order dated 08.10.2015 in W.P.No.31983 of 2015 this Court directed the respondent to quantify the tax to be paid by the owner of the goods and on such payment, the goods were directed to be released forthwith. The present petitioner, who claims to be the owner of the vehicle has nothing to do with the ownership of the goods. Hence, the respondents are directed to unload all the goods at the cost and care of the owner of the goods and release the vehicle forthwith on production of copy of this order.

5.With the above directions, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

kua

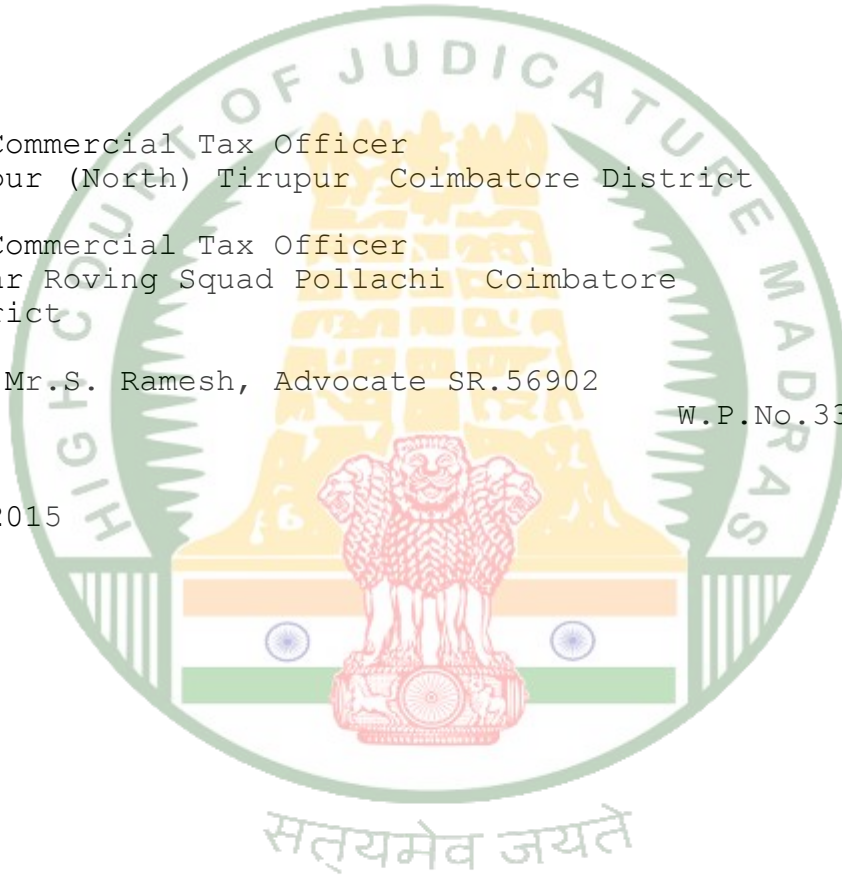
To

- 1 The Commercial Tax Officer
Tirupur (North) Tirupur Coimbatore District
- 2 The Commercial Tax Officer
Aliyar Roving Squad Pollachi Coimbatore
District

+ 1 cc to Mr.S. Ramesh, Advocate SR.56902

W.P.No.33487 of 2015

AR-II
EU 16.10.2015



WEB COPY