

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.10.2015

CORAM

THE HON'BLE Mr. JUSTICE T.MATHIVANAN

W.P.No.33877 of 2015 &
M.P.No.1 of 2015

M/s.Focaal Automation (P) Ltd.

Represented by its Managing Director,

Block No.11, Plot No.20A

Rail Nagar-1, New Town (NH3)

Maraimalai Nagar

Kancheepuram - 603 209

.. Petitioner

v.

1 The Check Post Officer
Commercial Tax Officer
Puzhal Check Post (Outgoing)
Chennai 66

2 The Assistant Commissioner (CT)
Mandaveli Assessment Circle
Chennai

... Respondents

Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorarified mandamus to call for the impugned proceedings of the 1st respondent in G.D. No. 2345/2015-2016, dated 16.10.2015 and quash the same as it is issued contrary to the provisions of the TNVAT Act and also without jurisdiction and further direct the respondent to release the detained consignment of Additional MCC for Wagor Trippler in three Wooden Boxes without insisting on payment of the one time tax and two times tax as compounding fee.

For Petitioner : Mr.P.Rajkumar

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

O R D E R

Heard Mr.P.Rajkumar, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Taxes), takes notice for the respondents and with their consent, the writ petition is taken up for final disposal.

2. This writ petition is filed under Article 226 of the Constitution of India to call for the impugned proceedings of the 1st respondent in G.D. No. 2345/2015-2016, dated 16.10.2015, to quash the aforesaid order and to release the detained consignment of Additional MCC for Wagor Trippler in three Wooden Boxes without insisting on payment of one time tax and two times tax as compounding fee.

3. Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Taxes) appearing for the respondents submitted that the container may be permitted to be released on payment of one time tax of Rs.58,000/- i.e. @ 14.5% on Rs.4,00,000/-.

4. In view of the submission made by the learned Additional Government Pleader (Taxes), the petitioner is directed to pay one time tax of Rs.58,000/- viz., 14.5% on Rs.4,00,000/- to the respondents and on such payment, the respondents shall release the goods forthwith. With regard to compounding fee, it is always open to the petitioner to challenge the same in the manner known to law.

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

Rj

s/d-
Assistant Registrar(CS-III)

True Copy

Sub-Assistant Registrar

To

1 The Check Post Officer
Commercial Tax Officer
Puzhal Check Post (Outgoing)
Chennai 66

2 The Assistant Commissioner (CT)
Mandaveli Assessment Circle
Chennai

+ 1 cc to Mr.P.Rajkumar, Advocate SR 57797

+ 1 cc to Spl.Govt.Pleader SR 57821

nm(co)
prk20/10

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