

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.10.2015

CORAM:

THE HONOURABLE MR. JUSTICE R. MAHADEVAN

W.P.Nos.34634 to 34636 of 2015

W.P.No.34634 of 2015

Tvl.Khetan Agro Foods,
Rep. by its Proprietor,
Vivek Khetan,
No.900/68, Park Road,
Erode 638 003.

... Petitioner

-Versus-

1.The Commercial Tax Officer,
Roving Squad,
Hosur, Krishnagiri District.

2.The Assistant Commissioner (CT),
Park Road Assessment Circle,
Erode.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India for the relief of issuance of Writ of Certiorarified Mandamus calling for the records from the file of the 1st respondent in Form 041 Goods Detention Notice No.2593/15-16 dated 02.06.2015 and to quash the same as being invalid, illegal and without jurisdiction and further direct the 1st respondent to refund the tax amount of Rs.72,275/- and compounding fee of Rs.1,44,550/- collected on 05.06.2015 from the petitioner.

W.P.No.34635 of 2015

Tvl.Khetan Agro Foods,
Rep. by its Proprietor,
Vivek Khetan,
No.900/68, Park Road,
Erode 638 003.

... Petitioner

-Versus-

1.The Commercial Tax Officer,
Roving Squad,
Hosur,
Krishnagiri District.

2.The Assistant Commissioner (CT),
Park Road Assessment Circle,
Erode.

...Respondents

Writ Petition filed under Article 226 of the Constitution of India for the relief of issuance of Writ of Certiorarified Mandamus calling for the entire records from the file of the 1st respondent in Form 041 Goods Detention Notice No.2594/15-16 dated 02.06.2015 and to quash the same as being invalid, illegal and without jurisdiction and further direct the 1st respondent to refund the tax amount of Rs.72,275/- and compounding fee of Rs.1,44,550/- collected on 05.06.2015 from the petitioner.

W.P.No.34636 of 2015

Shri Ma Sakthi Traders,
Rep. by its Proprietor,
Sri Mahendrakumar Khetan,
No.868, Park Road,
Erode 638 003.

... Petitioner

vs

1.The Commercial Tax Officer,
Roving Squad,
Hosur, Krishnagiri District.

2.The Assistant Commissioner (CT),
Park Road Assessment Circle,
Erode.

...Respondents

Writ Petition filed under Article 226 of the Constitution of India for the relief of issuance of Writ of Certiorarified Mandamus calling for the entire records from the file of the 1st respondent relating to O.R.No.10413/215-16 dated 04.04.2015 and to quash the same as being invalid, illegal and without jurisdiction and for a further direction to the 1st respondent to refund the sum of Rs.1,06,835/- (Rupees One Lakh Six Thousand Eight Hundred and Thirty Five only) collected as compounding fee from the petitioner on 04.04.2015 in the light of the decision of this Court reported in Hotel Blue Nile v. State of Tamil Nadu and others, 87 STC 513.

For Petitioner(s) : Mr.R.Senniappan for
petitioner in all WPs

For Respondent(s) : Mr.S.Kanmani Annamalai, AGP
(T) for respondents in all
WPs

COMMON ORDER

The present writ petitions have been filed challenging the legality of the impugned Goods Detention Notices and the compounding order of the 1st respondent.

2. These writ petitions have come up today for admission. When this court posed a query to the learned counsel for the petitioners as to how the writ petitions are maintainable as there is a revisional remedy available, the learned counsel for the petitioners readily submitted that he may be permitted to approach the authority concerned by way of revisions. The said submission is recorded.

3. In view of the above, the petitioners are permitted to file revisions individually within a period of two weeks from the date of receipt of a copy of this order. On such filing, without raising any issue with regard to the period of limitation, the same shall be entertained and appropriate orders be passed on merits and in accordance with law after due opportunity to the petitioners.

4. The writ petitions are disposed of with the above directions. No costs.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

kmk

To

1.The Commercial Tax Officer,
Roving Squad,
Hosur, Krishnagiri District.

2.The Assistant Commissioner (CT),
Park Road Assessment Circle,
Erode.

+ 1 cc to Mr.R. Senniappan, Advocate SR.59425
+ 1 cc to Government Pleader Sr.59072

Writ Petition
Nos.34634 to 34635 of 2015

MSM(CO)
Eu 17.11.15