IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.11.2015

CORAM:

THE HONOURABLE Mr.JUSTICE R.MAHADEVAN

W.P.No.35812 of 2015
and
M.P.No.1 of 2015

M/s.Pioneer Computronix Private Limited
rep. by its Director
Aamar Chand Sethia ... Petitioner

Vs

1. The Deputy Commissioner of Commercial Taxes,
   Enforcement (North)
   PAPJM Buildings,
   No.1, Greams Road,
   Chennai - 6.

2. Commercial Tax Officer,
   Enforcement (North)
   PAPJM Buildings,
   No.1, Greams Road,
   Chennai - 6.

3. Deputy Commercial Tax Officer,
   Roving Squad - V
   Enforcement (North)
   PAPJM Buildings,
   No.1, Greams Road,
   Chennai - 6. ... Respondents

Writ petition has been filed under 226 of the Constitution of India for the issuance of writ of certiorarified Mandamus to call for the records pertaining to detention notice in GD Notice No.4133/15-16/ RS-V/N dated 28.10.2015 passed by the third respondent and quash the same and further direct the respondents to release the goods forthwith.

For Petitioner : M/s.A.Mohamed Ismail

For Respondents : Mr.S.Kanmani Annamalai,
Additional Government Pleader (T)

ORDER

By consent, the writ petition itself is taken up for final disposal.

2.Challenging the goods detention notice issued by the third respondent dated 28.10.2015, the petitioner has filed the present writ petition.

3.According to the petitioner, the petitioner is involved in the business of trading of Electronic Goods by import into India. The petitioner company is situated at New Delhi and has no branch or does any business in the State of Tamil Nadu. In the course of such business, they imported a consignment of Electronic goods from Hong Kong covered under Invoice No.M1509-518 dated 06.10.2015. When the imported goods were transported from Chennai to New Delhi, the same were detained by the third respondent at Vadaperumbakkam and issued a Goods Detention Notice. Aggrieved against the same, the petitioner is before this Court.

4.The learned counsel for the petitioner submitted that the petitioner company has no branches in Tamil Nadu and is not a registered dealer in Tamil Nadu. The imported goods were transported to Delhi with valid documents and hence, the detention order issued by the third respondent is illegal.

5.The learned Additional Government Pleader appearing for the respondents submitted that the petitioner has unloaded the goods and therefore, their transaction is suspicious in nature. He further submitted that since the petitioner's agent is unable to produce the necessary documents relating to such transaction, necessary compounding fee along with tax has to be paid. Hence, the goods were detained.

6.Heard both sides.

7.The disputed issue cannot be gone into in this writ petition. However, in the interest of justice and in order to give quietus to the issue, the goods may be released on payment of tax, to be quantified by the third respondent. Accordingly, the third respondent is directed to quantify the tax payable by the petitioner and on such quantification of tax by the third respondent, the petitioner is directed to pay the same. On such payment of tax and on production of proof of payment, the goods detained shall be released forthwith. It is open to the petitioner to raise all the grounds available to them against compounding notice in the manner known to law.

8.The writ petition is disposed of with the above direction. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

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To

1. The Deputy Commissioner of Commercial Taxes,
   Enforcement (North)
   PAPJM Buildings, No.1, Greams Road,
   Chennai - 6.

2. Commercial Tax Officer,
   Enforcement (North), PAPJM Buildings,
   No.1, Greams Road, Chennai - 6.

3. Deputy Commercial Tax Officer,
   Roving Squad - V, Enforcement (North)
   PAPJM Buildings, No.1, Greams Road,
   Chennai - 6.

+1cc to Mr.A.Mohamed Ismail, Advocate, S.R.No.60629
+1cc to the Special Government Pleader(Taxes), S.R.No.60902

W.P.No.35812 of 2015

ARII
CA(05/11/2015)