IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.11.2015

CORAM:

THE HONOURABLE Mr.JUSTICE R.MAHADEVAN

W.P.No.35881 of 2015
and
M.P.Nos.1 and 2 of 2015

M/s.Ajneys Exports & Imports
rep. by its Proprietor S.Vennila ... Petitioner

Vs

The Deputy Commercial Tax Officer,
Enforcement / Roving Squad
Cuddalore,
Cuddalore District. ...Respondent

Writ petition has been filed under 226 of the Constitution of India for the issuance of writ of certiorari to call for the records of the impugned Goods Detention Notice No.614 dated 01.11.2015, issued by the respondent and quash the same as illegal and against the provisions of the Act insofar as the petitioner is concerned.

For Petitioner : Ms.R.Hemalatha

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

ORDER

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

2.Challenging the goods detention notice issued by the respondent dated 01.11.2015, the petitioner has filed the present writ petition.

3.The case of the petitioner is that the petitioner is an Exporter and Importer. Upon receipt of the purchase order dated 8.6.2015 for supply of Tobacco product of Indian beedies to Bahamas, the petitioner transported the required quantity, as per the purchase order through their shipping agent from Thanjavur to Chennai. When the goods were in transit, the same were detained on suspicion whether the goods are transported for export or otherwise.

4.It is the further case of the petitioner that the petitioner produced the certificate of Importer-Exporter Code, copy of the purchase order and way bill enabling the Check Post Officer for verification as well as release of the consignment. However, without considering those documents, the respondent refused to release the goods. Hence, the petitioner is before this court.

5.Heard the learned counsel for the petitioner and the learned Additional Government Pleader (T) for the respondent.

6.Admittedly, the petitioner produced all the documents, on the basis of which, the respondent ought to have verified those documents as per section 67(3)(a) of the Act and thereafter permitted the petitioner to continue the transport. On the other hand, without looking into the relevant provisions of the Act as well as the documents produced by the petitioner, the respondent refused to release the goods so as to enable the petitioner to comply with the export order.

7.Hence, in order to give quietus to the issue, the petitioner is directed to execute an indemnity bond to the tax payable on the value of the goods in question and upon execution of the same, the respondent is directed to release the goods forthwith. It is open to the petitioner who is the registered dealer under the Tamil Nadu Value Added Tax Act, to challenge the compounding notice before the authority concerned in the manner known to law.

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

Sd/-
Assistant Registrar(CCC)

True Copy

Sub Assistant Registrar

To

The Deputy Commercial Tax Officer,
Enforcement / Roving Squad
Cuddalore,
Cuddalore District.

+1cc to M/s.R.Hemalatha, Advocate, Sr.60564
+1cc to The Special Government Pleader, Sr.60903

W.P.No.35881 of 2015

gr[co]
srg 5/11/2015