

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.11.2015

CORAM:

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

WP.Nos.35900 to 35903 of 2015
MP.No.1 to 1 of 2015

M/s.ABC Traders by its Proprietor
Abdul Salam, Kerala ... Petitioner in all WPs

Vs

The Deputy Commercial Tax Officer
Check Post Officer, K.G.Chavady (Incoming)
Coimbatore 641105 ... Respondent in both WPs

Prayer:- These Writ Petitions are filed to issue a Writ of Mandamus to direct the Respondent to close the inquiry in pursuance of the goods detention notice in GDR.Nos.163/16665/2014-15, 165/16667/2014-15, 167/16669/2014-15 and 168/16670/2014-15, dated 23.5.2014, as per the representations of the Petitioners dated 20.2.2015 and 15.7.2015.

For Petitioner : Mr.D.Vijayakumar

For Respondent : Mr.S.Manoharan Sundaram,
Additional Government Pleader

ORDER

In these Writ Petitions, the Petitioner seeks for a direction to the Respondent to close the inquiry in pursuance of the goods detention notice in GDR.Nos.163/16665/2014-15, 165/16667/2014-15, 167/16669/2014-15, 163/16665/2014-15 and 168/16670/2014-15, dated 23.5.2014.

2. The Petitioner is a dealer in plywoods and assessee in the State of Kerala. During the course of such business, the Petitioner effected inter state sales to the dealers in the State of Pondicherry. While so, when the Petitioner transported plywoods to a dealer (Sri Ram Enterprises) at Pondicherry, the vehicles along with the goods

belonged to the Petitioner were detained by the Respondent on the ground that the dealer, to whom the supplies are meant, is a bill trader in the State of Tamil Nadu and having arrears of sales tax. Hence, the Petitioner filed WP.Nos.14467, 14532, 14531 and 14533 of 2014 against the detention notice dated 23.5.2014, which were disposed of by this court by order dated 6.6.2014, directing the Respondent to release the goods on conditions and to complete the enquiry within 6 months. The Petitioner got the goods released on furnishing bank guarantees on 14.6.2014. Thereafter, the Petitioner sent representations dated 20.2.2015 and 15.07.2015 and as there was no action taken by the Respondent, these Writ Petitions have been filed.

3. This court heard and considered the submissions made by the learned counsel on either side and also perused the materials placed on record.

4. The impugned show cause notices for composition of offence have been issued under Section 71 of the Tamil Nadu Value Added Tax Act, 2006 against the Petitioners. According to the Petitioner, the Respondent did not conduct any enquiry as directed by this Court earlier and that the Petitioner is no way responsible for the alleged tax evasion of the buyers in other State. Further, the specific grievance of the Petitioner is that composition proceedings have not taken place and the Respondent is also retaining the bank guarantees furnished by the Petitioner.

5. In view of the facts and circumstances of the case, without going into the merits, the Respondent is directed to complete the enquiry as well as the proceedings, after giving opportunity to the Petitioners, on merits and in accordance with law, within a period of three weeks from the date of receipt of a copy of this order.

6. With the above directions, these Writ Petitions are disposed of. No costs. Consequently, the connected MPs are closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

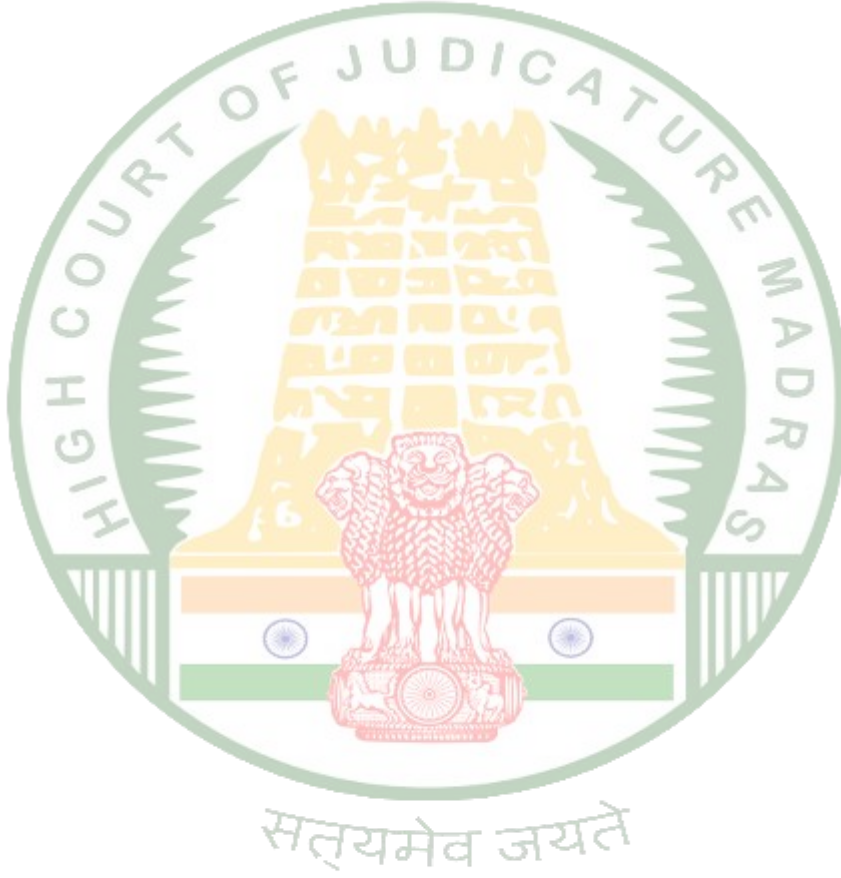
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To:

The Deputy Commercial Tax Officer
Check Post Officer, K.G.Chavady (Incoming)
Coimbatore 641105

WP.Nos.35900 to 35903 of 2015

PPA (CO)
CA(30/11/2015)



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