

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 6/11/2015

C O R A M

THE HON'BLE Mr.JUSTICE T.S.SIVAGNANAM

W.P.No.36405 of 2015

Natural Granites
rep. By its Proprietor
Survey No.716/6B Pillahkothur Village
TMG Kota Road
Koneripalli
Hosur Taluk
Krishnagiri District 635 126. Petitioner

vs

The Deputy Commercial Tax Officer
Hosur Out Check post
Hosur. Respondent

Prayer :-Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records of the respondent in his proceedings in Goods Detention Notice No.6380/15-16 dated 4/11/2015 and quash the same and direct the respondent to release the goods.

For petitioner ... Mr.Aditya Reddy
For respondent ... Mr.Manokaran Sundaram

सत्यमेव जयते
O R D E R

With the consent of the learned counsel appearing on either side, this writ petition is taken up for final disposal.

2. Heard Mr.Adithya Reddy, learned counsel for the petitioner and Mr.Manokaran Sundaram, learned Counsel for the respondent.

3. The petitioner challenges a goods detention notice issued by the respondent. The petitioner would state that they are a registered dealer under the Tamil Nadu VAT Act and the Central Sales Tax Act. One Mahadev Granites centre, a dealer of granites, based in Hubli (Karnataka), placed an order on the petitioner for the supply of granite slabs. The petitioner despatched the said quantity of granite by way of inter-state sale through a hired vehicle bearing No.KA53-8118 on 4th November 2015. The vehicle was detained by Hosur Out Checkpost and the impugned detention notice has been given. The reason given in the notice was that the petitioner's registration certificate has been cancelled with effect from 30th October 2015.

4. The learned counsel appearing for the petitioner would submit that last month, the petitioner has filed his returns on the official website. At that time, the website did not disclose the cancellation of petitioner's registration, but now it is seen in the website that it has been cancelled. However, the learned counsel appearing for the petitioner submits that the petitioner is ready and willing to pay the one time tax as demanded by the respondent and the goods may be released, subject to some stringent conditions, which may be ordered by this Court.

5. Accordingly, this writ petition is disposed of, by directing the petitioner to pay the one time tax as demanded by the first respondent and on payment of the same, goods in question shall be released forthwith. Simultaneously, the petitioner shall submit his reply to the impugned notice which shall be considered in accordance with law. Further, the petitioner should also take immediate steps for renewal of registration by filing necessary application within a period of three weeks from the date of receipt of a copy of this order. No costs. Consequently, the connected Miscellaneous Petition is closed.

सत्यमेव जयते

Sd/-

Assistant Registrar(CS-VII)

True Copy

Sub Assistant Registrar

WEB COPY

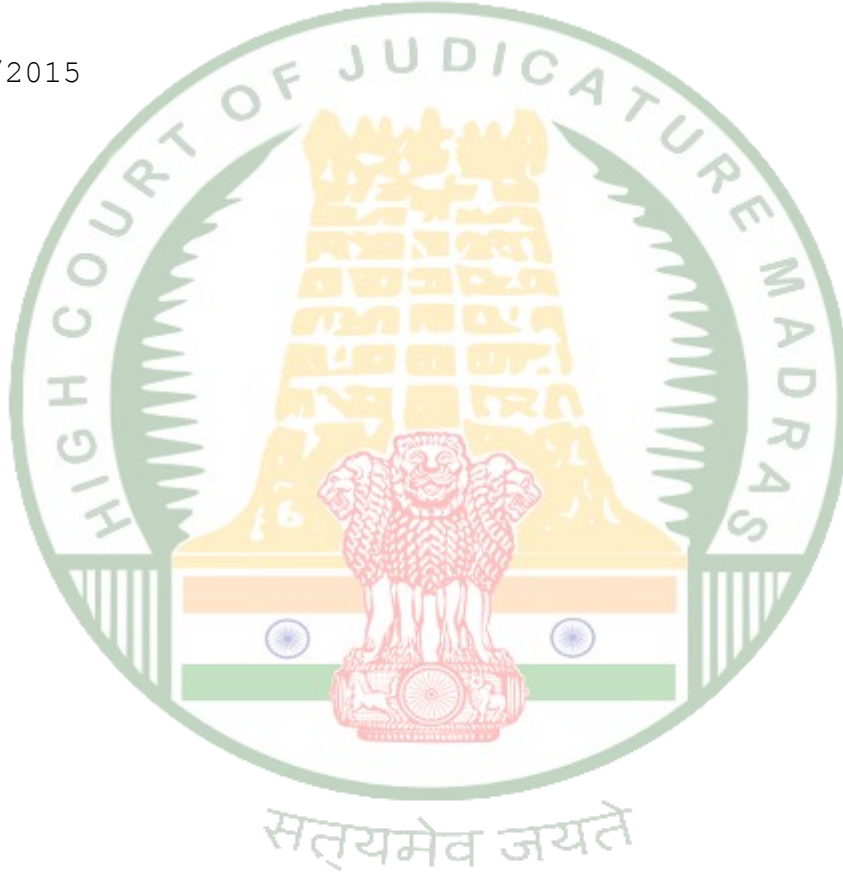
To

The Deputy Commercial Tax Officer
Hosur Out Check post
Hosur.

+1cc to Mr.Adhthya Reddy, Advocate sr.61575

W.P.No.36405 of 2015

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srg 17/11/2015



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