IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.11.2015

CORAM:

THE HONOURABLE Mr.JUSTICE R.MAHADEVAN

W.P.No.37206 of 2015
and
M.P.No.1 of 2015

Tvl.Ragavendra Controls (P) Ltd
represented by its Authorised Signatory
R.Giritharan ... Petitioner

Vs

1.The Assistant Commissioner (CT),
Singanallur Assessment Circle,
Dr.Balasundaram Road,
Coimbatore 641 018.

2.The Commercial Tax Officer,
Odanthurai Roving Squad,
Coimbatore. ...Respondents

Writ petition has been filed under 226 of the Constitution of India for the issuance of writ of Certiorari to call for the records on the files of the 2nd respondent in GDR No.30748/2014-15 dated 17.11.2015 and quash the same.

For Petitioner : Mr.R.Senniappan

For Respondents : 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 second respondent dated 17.11.2015, the petitioner has filed the present writ petition.

3.According to the petitioner, the petitioner is a registered dealer and is a manufacturer of control panels, electronics, electronic equipments and fittings etc. In the course of such business, when the goods were transported from Coimbatore to Kolar, Karnataka District, the same were detained by the second respondent for non production of certain transportation documents 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 goods namely electrical panel boards were transported, after payment of Rs.14,826.53 towards CST as it appears in the Excise Invoice and also accompanied by all valid documents. However, without properly verifying the documents and conducting enquiry, the goods were detained by the second respondent. Hence, the learned counsel for the petitioner prayed for release of the goods. Further, the learned counsel for the petitioner also submitted that the petitioner without prejudice, is willing to pay one time tax for early release of the detained goods.

5.On the other hand, Mr.S.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondents submitted that since the petitioner is unable to produce the documents relating to value of the goods, there is no quantification of tax to be paid by the petitioner. Hence, a direction may be issued to the respondents to quantify the tax, enabling the petitioner to pay the same for release of the detained goods.

6.Heard both sides.

7.Considering the facts and circumstances of the case and the documents enclosed, this Court is of the view that the goods may be released on payment of tax, to be quantified by the second respondent. Accordingly, the second respondent is directed to quantify the tax payable by the petitioner relating to CST transaction, in consultation with the first respondent and on such quantification of tax as intimated by the second 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. All further proceedings such as assessment as well as challenge to compounding notice shall go on in the manner known to law.

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

Sd/-
Assistant Registrar(CCC)

True Copy

Sub Assistant Registrar

To

1.The Assistant Commissioner (CT),
Singanallur Assessment Circle,
Dr.Balasundaram Road,
Coimbatore 641 018.

2.The Commercial Tax Officer,
Odanthurai Roving Squad,
Coimbatore.

+1cc to Mr.R.Senniappan, Advocate sr.63026
+1cc The Special Government Pleader(Taxes) Sr.63121

W.P.No.37206 of 2015

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srg 20/11/2015