IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.11.2015

CORAM

The Hon'ble Mr.Justice R.Mahadevan

Writ Petition No.37729 of 2015

M/s.RDM Caargo Carrriers,
rep. by its Manager,
No.4, Acharappan Street,
Broadway, Chennai - 600 001. ... Petitioner

Vs.

The Commercial Tax Officer,
Roving Squad - V,
Enforcement (Central)
Greams Road, Chennai - 600 006. ... Respondent

Prayer:-

Writ petition has been filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for records of the respondent in his proceedings, in G.D.No.2098/RS-V/C/ Enforcement, dated 03.11.2015, and to quash this detention order as illegal and contrary to the provisions of TNVAT Act, and to direct the respondent to release the goods.

For Petitioner : Mr.C.Baktha Siromoni

For Respondent : Mr.V.Haribabu
Additional Government Pleader

O R D E R

Heard Mr.C.Baktha Siromoni, the learned counsel appearing for the petitioner and Mr.V.Haribabu, the learned Additional Government Pleader for the respondent, and with their consent, the main Writ Petition itself is taken for final disposal at the stage of admission.

2. The petitioner has filed this Writ Petition, seeking for issue of Writ of Certiorarified Mandamus to quash the proceedings, dated 03.11.2015, bearing G.D.No.2098/RS-V/C/Enforcement, viz., the goods detention notice, issued by the respondent, and to direct him respondent to release the goods.

3. The learned counsel appearing for the petitioner submitted that the goods transported in bulk are meant for various parties and the said transportations were supported by

transport documents, but the respondent, on an erroneous appreciation of facts and circumstances of the case, detained the goods, alleging that the transportation took place without proper transport documents. The learned counsel appearing for the petitioner further submitted that in the impugned goods detention notice, no specific allegation of evasion of taxes has been made out and the actual value of the goods also not mentioned. At this juncture, the learned counsel also submitted that the petitioner is agreeable to pay the actual tax, which may be quantified by the respondent, and on such payment, the goods made by directed to be released.

4. In response to the above submission, the learned Additional Government Pleader for the respondent submitted that a direction may be given to the respondent to quantify the tax to be paid by the petitioner and on such payment, goods may be directed to be released.

5. Considering the facts of the case and also taking into considerations of the submissions made on either side, this Writ Petition is disposed of, by directing the respondent to quantify the tax to be paid by the petitioner in consultation with the concerned assessing authority and intimate the same to the petitioner within two days from today and on payment of tax to be made by the petitioner, the goods detained, are directed to be released forthwith. As far as the composition of offence is concerned, it is open to the petitioner to seek appropriate remedy in the manner known to law. No costs.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

To
The Commercial Tax Officer,
Roving Squad - V, Enforcement (Central)
Greams Road, Chennai - 600 006.

+1 cc to M/S.C.Baktha Siromoni Advocate sr.64161/15
+ 1 cc to The Spl.Govt.Pleader(Taxes), Hct, Mds-104 SR 64441 (7/1/16)
+ 1 cc to The Spl.Govt.Pleader (Taxes), Hct,Mds-104 Sr 64768 (7/1/16)

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