IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.11.2015

CORAM:

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.No.37841 of 2015

M/s. Sathiya Traders
represented by its Proprietor
Thiru G.Saravanan
Vishal Ambal Residency
No.5/328, Ambal Nagar,
Andankovil East-Karur ... Petitioner

Vs.

The Deputy Commercial Tax Officer,
Hosur (Outward) ... Respondent

Prayer : Writ petition filed under Article 226 of the Constitution of India for issuance of writ of Certiorarified Mandamus to call for the records of the respondent in his proceedings in Goods Detention Notice No.14967/15-16 dated 25.11.2015 and quash the same and direct the respondent to release the goods.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.S.Kanmani Annamalai
Additional Government Pleader (T)

ORDER

This writ petition has been filed by the petitioner challenging the impugned proceedings of the respondent in Goods Detention Notice No.14967/15-16 dated 25.11.2015 and quash the same.

2. The petitioner is a dealer trading in chemicals, dyes, coconut oil, copra etc and is a registered dealer under the TNVAT Act and CST Act. Pursuant to the purchase order from one Deepak Industries, Indore, the petitioner transported 15,960/- Kgs of coconut oil by hiring a vehicle bearing Registration No.KA 30 8483. The said transportation was accompanied by the documents of sale Invoice (Bill No.225), Form JJ etc.

3. When the goods were in transit, it was intercepted by the respondent and on suspicion, the goods were detained for violation of the Act and Rules. The reason adduced by the respondent for detention is non production of transit pass as well as copies of invoices. Challenging the same, the petitioner is before this Court.

4. Learned counsel appearing for the petitioner submitted that the required documents had originally accompanied the goods and without proper verification of the same and on presumption, the respondent detained the goods. Learned counsel for the petitioner further submitted that the petitioner is willing pay the actual taxes for the purpose of release of goods.

5. Learned Additional Government Pleader (T) on the other hand, submitted that the petitioner may be directed to pay the taxes and on such payment, the goods shall be released.

6. In view of the submissions made by the learned counsel for the petitioner as well as learned Additional Government Pleader (T), this Writ Petition is disposed of by directing the petitioner to pay a sum of Rs.30,000/- (Rupees thirty thousand only) towards tax liability for the purpose of release of goods and on such payment made, the respondent is directed to release the goods forthwith. It is open to the petitioner to challenge the proceedings relating to composition of offence in the manner known to law. No costs.

msr

s/d-
Assistant Registrar(CS-III)

True Copy

Sub-Assistant Registrar

To

The Deputy Commercial Tax Officer,
Hosur (Outward)

+ 1 cc to M/s.Adithya Reddy, Advocate SR 64448

+ 1 cc to The Spl.Govt.Pleader (Taxes), Hct, Mds-104.
Sr 64876 (11/1/16)

gj(co)
prk27/11

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