

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 24.02.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.4640 of 2015

Tvl.RCI Logistics Pvt. Ltd.,
rep. by its Regional Operational Manager .. Petitioner

Vs.

The Deputy Commercial Tax Officer,
Pattanur Check Post,
Villupuram District ... Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records on the files of the respondent in G.D. No.2561/2014-15 dated 05.02.2015 and to quash the same as illegal, arbitrary and against the provisions of the Act.

For Petitioner : Mr.K.Soundararajan

For Respondent : Mr.Manoharan Sundaram
Addl.Govt.Pleader (T)

O R D E R

The Writ Petitioner has come forward with the aforesaid prayer, challenging the goods detention notice and for release of the goods.

2.Heard both sides.

3.The petitioner/company claims to be a Goods Transport Operator, entered into an agreement with one Blue Star Limited for transporting their goods to various destinations. The petitioner had transported three cases of W.C.Chiller from the consignor M/s.Blue Star Limited, Wada, Maharastra through a lorry bearing Regn. No.MH-04-DK-5191 and the said consignment, while entering into the State of Tamil Nadu, the driver of the lorry failed to get the Transit Pass from the entry check post, after affixing the seal of the check post. Therefore, the respondent verified the records and detained the vehicle for the reason that the goods were not accompanied with Transit Pass as required under Section 70(1) of the Tamil Nadu Value Added Tax Act and hence, the goods were also ordered to be detained by the respondent. The respondent also

levied the advance Tax for a sum of Rs.3,41,212/- along with the compounding fee. When the petitioner approached the respondent, they did not release the goods. Therefore, the petitioner is before this court.

4. This Court in a series of writ petition, directed the goods to be released on payment of the tax component.

5. Accordingly, the Writ Petition is disposed of with a direction to the respondent to release the goods on payment of the tax component in a sum of Rs.3,41,212/- (Rupees Three lakhs forty one thousand two hundred and twelve only). In so far as any other claims of the respondent is concerned, they shall await the adjudication. No costs. Consequently, connected M.P. is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

vga

To

The Deputy Commercial Tax Officer,
Pattanur Check Post,
Villupuram District.

1 cc to Spl Government Pleader (Taxes), Sr.No10053/15

1 cc to Mr. K.Soundararajan, Advocate, SR.No.10076/15

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