

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 24.02.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.4773 of 2015

Tvl.Elite Elevators Ltd.,
rep. by its Manager Sam William Gopi

.. Petitioner

Vs.

The Check Post Officer,
(Deputy Commercial Tax Officer),
Puzhal Check Post, Puzhal,
Chennai-600
066.

.. Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records in respect of Goods Detention proceedings in Notice No.1640/2014-15/dated 11.02.2015 of the respondent under Tamil Nadu Value Added Tax Act, 2006 and to quash the impugned proceedings in Notice 1640/2014-15/11-02-2015 and further to direct the respondent to release the goods detained.

For Petitioner : Mr.S.Sivakumar
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 registered dealer both under Tamil Nadu Value Added Tax Act, 2006 and Central Sales Tax Act, 1956, has entered into contract of purchase and erection covers supply of the tailor made elevator. On 11.02.2015, the goods vehicle No.MP.07 G 2085 carrying the said elevator, along with all the connected import documents, commenced its journey from Chennai to New Delhi and the said vehicle was stopped by the driver at the Puzhal Check Post and the goods were ordered to be detained by the respondent. 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 one time tax component to be decided by the respondent. In so far as any other claims of the respondent is concerned, they shall await the adjudication. No costs.

vga

-s/d-

Assistant Registrar(CS-II)

Dt:26/2/2015

True Copy

Sub-Assistant Registrar

To

The Check Post Officer,
(Deputy Commercial Tax Officer),
Puzhal Check Post, Puzhal,
Chennai-600 066.

+ 1 cc to Mr.S.Sivakumar, Advocate SR 10075

+ 1 cc to Spl.G.P. (Tax) Advocate SR 10051

rsk(co)
prk26/2

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सत्यमेव जयते

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