

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 24.02.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.4774 of 2015

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

.. Petitioner

Vs.

The Check Post Officer,
(Deputy Commercial Tax Officer),
Hosur Check Post (Out), Hosur,
TamilNadu.

.. Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records of the respondent - Hosur Check Post (Out), Hosur, Tamil Nadu in the impugned proceeding - goods detention notice GDR/No.6258/2014-15/dt.11.02.2015 and to quash the same and to further direct the respondent to release the goods detained immediately.

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. On 11.02.2015, the goods vehicle No.KA 04 AC 2255 carrying the said elevator, along with all the connected import documents, commenced its journey from Chennai to Bangalore and the said vehicle was stopped by the driver at the Hosur 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.

-s/d-

Assistant Registrar(CS-II)

Dt:26/2/2015

True Copy

Sub-Assistant Registrar

To

The Check Post Officer,
(Deputy Commercial Tax Officer),
Hosur Check Post (Out), Hosur,
Tamil Nadu.

+ 1 cc to Mr.S.Sivakumar, Advocate SR 10074

+ 1 cc to Spl.G.P. (Taxes) Advocate SR 10052

rsi(co)
prk26/2

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सत्यमेव जयते

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