IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 25.02.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.4917 of 2015

M/s.Jai Neelanchana Precision Auto Components,
rep. by its partner K.Murugan ... Petitioner

Vs.

1.The Check Post Officer,
(Deputy Commercial Tax Officer),
Hosur Inward Check Post,
Hosur, Krishnagiri District.

2.The Assistant Commissioner (CT),
Guindy Assessment Circle,
Chennai-32 ... Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling upon the connected records of the detention notice No.5278/2014-15 dated 16.02.2015 passed by the first respondent herein and to quash the same and consequently direct the respondent to release the goods on payment of tax on the value of the consignment of goods to be paid under protest by petitioner herein.

For Petitioner : Mr.Adithya Reddy

For Respondents : Mr.Kanmani Annamalai
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 under Tamil Nadu Value Added Tax Act, 2006 and Central Sales Tax Act, processing the automobile components as manufacturers of automobile products. When the above said capital goods is being crossed over the first respondent check post, the first respondent herein has inspected the lorry and thereby he wanted the record relating with the said consignment of goods for verification and the driver of the lorry handed over the entire document for verification and hence the consignment of goods has been detained by the respondents. When the petitioner approached the respondents, 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 respondents to release the goods on payment of one time tax component to be decided by the respondents. In so far as any other claims of the respondents are concerned, they shall await the adjudication. No costs. Consequently connected M.P. is closed.

Sd/-
Asst. Registrar

/true copy/

Sub Asst. Registrar.

VGA

To

1. The Check Post Officer,
   (Deputy Commercial Tax Officer),
   Hosur Inward Check Post,
   Hosur, Krishnagiri District.

2. The Assistant Commissioner (CT),
   Guindy Assessment Circle,
   Chennai-32

+1cc to M/s.Adithya Reddy, Advocate, S.R.No.10300
+1cc to the Special Government Pleader, S.R.No.10407

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CA(CO)
CA(03/03/2015)