IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 05.03.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.5163 of 2015

M/s.RDM Cargo Carriers
Rep. By its Manager
No.4, Acharappan Street
Broadway
Chennai-600 001 .. Petitioner

Vs.

Commercial Tax Officer
Roving Squad-III
Enforcement (North)
Greams Road
Chennai-600 006 .. 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 in his proceedings, in G.D.Notice No.6170/2014-15 dated 11.02.2015 and quash this detention order and direct the respondent to release the goods.

For Petitioner : Mr.C.Bakthasiromani

For Respondent : Mr.V.Haribabu, Addl.Govt.Pleader(Taxes)

O R D E R

The Writ Petitioner has come forward with the aforesaid prayer, challenging the goods detention notice dated 11.02.2015 and to direct the respondent to release the goods.

2.Heard both sides.

3. The petitioner is a Transport Company transporting goods from Delhi to Chennai. According to the petitioner, the goods that was detained by the respondent are various goods belonging to registered dealers in Tamil Nadu who used to purchase goods from Delhi. Further according to the petitioner, the respondent officials have made physical verification of the goods and arrived at the purchase value and detained the goods. It is their further case that the goods are moved from Delhi with proper records and bills as required under Rule 15 of Tamil Nadu Value Added Tax Rules 2007.

4. On the other hand, the learned Additional Government Pleader (Taxes) appearing for the respondent submitted that subsequent to detention notice, compounding notice dated 19.02.2014 has also been issued to the petitioner and as such, the total tax payable by the petitioner is Rs.72,063.00 and the compounding fee is at Rs.1,44,126.00. He further submitted that both the total tax and compounding fee are payable by the petitioner as they are the transporters and in case of tax evasion, it is difficult to trace the petitioner.

5. In reply, the learned counsel for the petitioner submitted that the petitioner is willing to pay the total tax component arrived at Rs.72,063/-, however, going to prefer an appeal under 54 of the Tamil Nadu Value Added Tax Act, 2006.

6. Accordingly, the Writ Petition is disposed of with a direction to the petitioner to pay the tax component of Rs.72,063/- (Rupees Seven two thousand and sixty three only) before the respondent and on such payment, the respondent is directed to release the goods to the petitioner forthwith. In so far as compounding fee is concerned, the petitioner is at liberty to file revision before the appropriate authority under Section 54 of the TNVAT Act, 2006. The petitioner shall await the adjudication proceedings for any other claims. No costs.

nvsri

-s/d-
Assistant Registrar(CS-II)
Dt:11/3/2015

True Copy

Sub-Assistant Registrar

To

The Commercial Tax Officer
Roving Squad-III
Enforcement (North)
Greams Road
Chennai-600 006

+ 1 cc to the Spl.Govt. Pleader (Taxes) High Court, Madras SR 12618

+ 1 cc to Mr.C.Bakthasironmony, Advocate, SR 12447

rj(co)
prk11/3

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