

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 05.03.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.6033 of 2015
and M.P.Nos.1 to 3 of 2015

J.Kalappa Naidu & Sons
Rep. By its Manager
N.Jayakhandhan

.. Petitioner

Vs.

1.The Deputy Commercial Tax Officer
(ENF) Roving Squad
Thiruvannamalai

2.The Commercial Tax Officer
Arni, Thiruvannamalai District

.. Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records of the 1st respondent in vide GDNO.0224 dated 23.02.2015 and the consequential proceedings in GD.No.0224/2014-15 dated 24.02.2015 and quash the same.

For Petitioner : Mr.Raveekumar for M/s.MCGAN Law Firm

For Respondents : 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 23.02.2015 and the consequential proceedings in GD.No.0224/2014-15 dated 24.02.2015.

2.Heard both sides.

3. The petitioner is a registered dealer on the file of the 2nd respondent and during the course of their business, purchased Cigarettes in cartons from ITC Ltd., and when the goods were in transit, the respondent has intercepted the goods and detained the same on 23.02.2015 to verify the genuineness of the transactions. On 26.02.2015, the representative of the petitioner appeared and furnished a detailed reply stating that the goods had already suffered tax. However, the respondent demanded a sum of Rs.1,35,571/- towards tax and Rs.4,06,713/- towards compounding fee by the impugned order dated 24.02.2015. When the petitioner

approached the respondent, they did not release the goods. Therefore, the petitioner is before this court challenging the detention notice as well as the impugned order.

4. This Court in a series of writ petitions, 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.4,06,713/- (Rupees Four Lakhs six thousand seven hundred and thirteen only). In so far as the challenge against the impugned order and detention notice is concerned, the petitioner shall await the adjudication proceedings. No costs. Connected MPs are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

nvsri
To

1.The Deputy Commercial Tax Officer
(ENF) Roving Squad
Thiruvannamalai

2.The Commercial Tax Officer
Arni, Thiruvannamalai District.

1 cc to Spl.Government Pleader(Taxes),Sr.No12413

1 cc to Mr. M/s.MCGAN Law Firm ,Advocate, SR.No.3101

W.P.No.6033 of 2015

ad(co)
pmk.10.1.2015

सत्यमेव जयते

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