

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:11.03.2015

CORAM

The Honourable MR. JUSTICE M.DURAI SWAMY

W.P.No.6873 of 2015  
and M.P.Nos.1 & 2 of 2015

M/s.Osiya Transport Corporation India [ Petitioner ]  
Rep.by its Proprietor  
Ramya Kilari  
New No.26 Old No.5  
Zinda Shahib Street  
Kondithope Sowcarpet  
Chennai-600079

Vs

The Deputy Commercial Tax Officer  
Check Post Officer  
Puzhal (IN)at Pethikuppam  
Check Post Gummudipoondi [ Respondent ]

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of certiorari to call for the records of the respondent in GOODS DETENTION NOTICE NO.3543/2015-16 dated 4.3.2015 and quash the same.

For Petitioner : Mr.S.Raveekumar

For Respondent : Mr.Kanmani Annamalai, AGP(T)

ORDER

Mr.Kanmani Annamalai, learned Additional Government Pleader(T) takes notice for the respondent.

2. By consent of both the counsels, the writ petition itself is taken up for final hearing at the admission stage.

3. The petitioner has filed the above writ petition to issue a writ of certiorari to call for the records of the respondent in Goods Detention Notice dated 4.3.2015 and to quash the same.

4. The learned counsel for the petitioner submitted that the issue involved in the present writ petition is squarely covered by the order of this Court made in W.P.No.31357 of 2014 dated 02.12.2014.

5. The learned Additional Government Pleader (Taxes) appearing for the respondent submitted that since the issue involved in this writ petition is similar to the relief sought for in W.P.No.31357 of 2014, similar order can be passed in this writ petition also.

6. Having regard to the submissions made by the learned counsel on either side, the respondent being the Check Post Officer, would not have detained the goods on the reasons stated by him. Therefore, the impugned detention notice dated 04.03.2015 is held to be without jurisdiction on account of the reasons assigned therein. Accordingly, the same is set aside and the respondent is directed to forthwith release the consignment which has been detained. However, it is open to the Assessing Officer within whose jurisdiction, the petitioner has been registered to take note of the facts and proceed in accordance with law.

With the above observation, the writ petition is allowed. No costs. Connected miscellaneous petitions are closed.

Sd/-  
Asst.Registrar (CS III)

/true copy/

Sub Asst. Registrar

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To

The Deputy Commercial Tax Officer  
Check Post Officer  
Puzhal (IN) at Pethikuppam  
Check Post Gummudipoondi

1 cc to Mr.S. Raveekumar, Advocate, sr. 1113

1 cc to Spl.Government Pleader, sr. 13866

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AD (CO)

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