

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated 16.03.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.Nos.7338 and 7339 of 2015

Tvl.Emjay Steel Udyog Private Limited
Rep by its Director Abraham Zechariah
Survey No.A8, SIPCOT Industrial Estate
Gummidipoondi-601 201 .. Petitioner in both cases

Vs.

The Deputy Commercial Tax officer
Roving Squad-IV
Enforcement Wing, First Floor
PAPJM Buildings,
Greams road, Chennai-600 006 ... Respondent in all cases

Common prayer:- Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records in G.D.No.6684 and 6685/14-15/Rs-IV(N) on the file of the first respondent dated 11.03.2015 and quash the same as arbitrary, illegal and unjustifiable in law.

For Petitioner in
both cases : Mr.S.Ramesh Kumar

For Respondent
both cases : Mr.PNR.Jayaparatap AGP (T)

सत्यमेव जयते
COMMON ORDER

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. On 11.03.2015, the goods vehicle Nos.TN-12-F-2334 and TN-18-AZ-2967, along with all the connected documents, commenced its journey from Andhra Pradesh to Puducherry and the said vehicle was stopped by the driver at the Red Hills, 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, these writ Petitions are 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 petitioner is concerned, they shall await the adjudication. No costs.

Sd/-
Assistant Registrar

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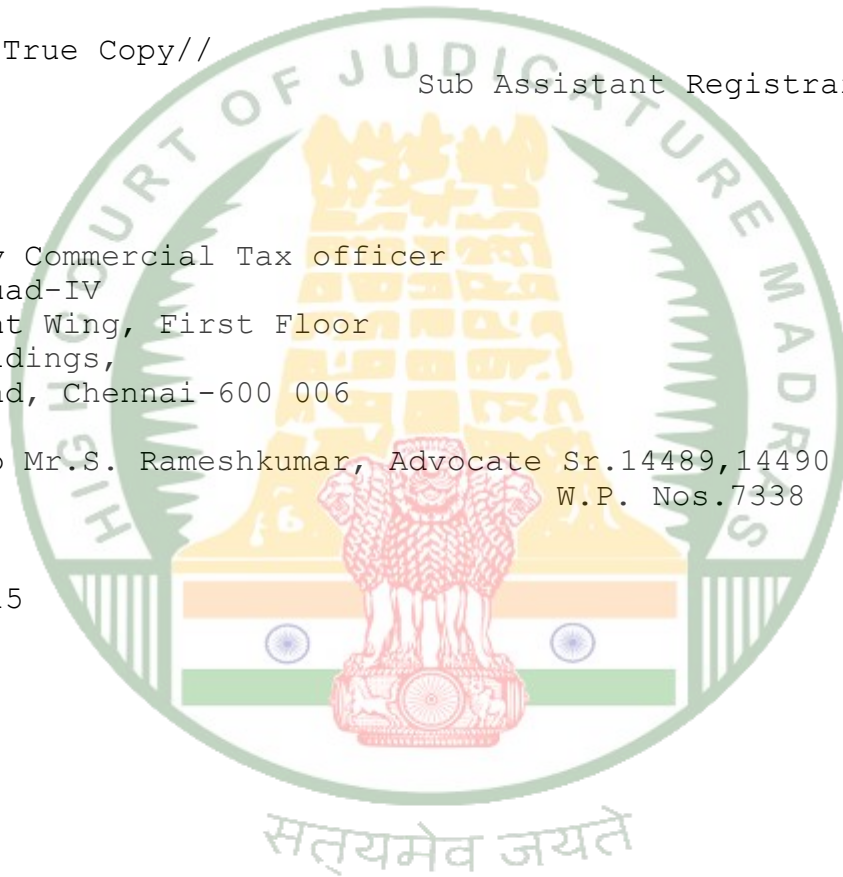
Sub Assistant Registrar

To

The Deputy Commercial Tax officer
Roving Squad-IV
Enforcement Wing, First Floor
PAPJM Buildings,
Greens road, Chennai-600 006

+ 2 ccs to Mr.S. Rameshkumar, Advocate Sr.14489,14490
W.P. Nos.7338 & 7339 of 2015

SS(CO)
Eu 16.03.15



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