IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 17.03.2015

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THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.7437 of 2015 and M.P. No.1 of 2015

Tvl.Redlands Machinery Pvt. Ltd.,
rep. by its Authorised Signatory
C.Krishnadas .. Petitioner

Vs.

1.The Deputy Commercial Tax Officer,
Roving Squad, Kancheepuram.

2.The Assistant Commissioner (CT),
Podanur Assessment Circle,
Coimbatore-18. .. Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records on the file of the first respondent in Form No.041-Goods Detention Notice No.95/2014-15 dated 11.03.2015 and to quash the same as being without jurisdiction and authority of law.

For Petitioner : Mr.R.Senniappan

For Respondents : Mr.Manoharan Sundaram
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 in buying and selling of foreign countries for sales under the Tamil Nadu Value Added Tax Act, 2006 and assessee on the file of the second respondent herein.

4.The case of the petitioner is that the petitioner had imported three numbers of print finishing machineries and accessories from China and the said three consignments packed in five wooden box containers and the consignment has been cleared through Fly Jack Logistics from All Cargo Containery yard, who is the authorised clearing and forwarding agents. While the consignment had been transported from Chennai Port to Krishnagiri for supply, accompanied with all the required and necessary documents, the consignment had been detained by the first respondent on 11.03.2015. Though the petitioner had explained in brief on production of documents in support of his contention, the officer concerned has detained the consignment and thereby informed that the consignment will not be released, unless the petitioner makes payment of one time tax and penalty and even after repeated requests, the respondents are not inclined to release the consignment. Therefore, the petitioner is before this court.

5.This Court in a series of writ petition, directed the goods to be released on payment of the tax component.

6.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 (CS III)

/true copy/

Sub Asst. Registrar

vga

To

1.The Deputy Commercial Tax Officer,
Roving Squad, Kancheepuram.

2.The Assistant Commissioner (CT),
Podanur Assessment Circle,
Coimbatore-18.

1 cc to Mr.R. Senniappan, Advocate, sR. 14861
1 cc to Special Government Pleader, Sr. 14980

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BVR (CO)
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