

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 18.03.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.7541 of 2015
and
M.P. No.1 of 2015

M/s.Sri Devi Enterprises,
rep. by its Proprietor

... Petitioner

Vs.

1.The Commercial Tax Officer,
Roving Squad III, Enforcement (North),
Chennai-600 006.

2.The Assistant Commissioner (CT),
Mannadi (West) Assessment Circle,
Chennai.

.... Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified mandamus to call for the impugned proceedings of the first respondent in G.D.No.6182/2014-15 and to quash the impugned proceedings dated 06.03.2015 as issued without authority of law and further to direct the first respondent to release the detained consignment of Gold Flake Cigrattes to the petitioner without insisting on the payment of one time tax and compounding fee at two times of the tax.

For Petitioner : Mr.P.Rajkumar

For Respondents : Mr.Kanmani Annamalai
Addl.Govt.Pleader (T)

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 in

cigarettes 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 effected purchase of Gold Flake Cigarettes from a local registered seller M/s.Maria Distributors, Trichy and that the movement of goods from the seller to the petitioner is supported by Bill No.294 dated 04.03.2015, the first respondent has detained the goods and demanded the petitioner to pay the one time tax and compounding fees as two times the tax for the release of goods. 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.

18.03.2015

For Being Mentioned

The matter having been listed today under the caption for Being mentioned on 31.03.2015 in pursuant to the order dated 18.03.2015 made in W.P.No.7541 of 2015 in the presence of the said advocate, the court made the following order:

The matter has been listed today under the caption "for being mentioned to".'

2. It is pointed out by the learned Additional Government Pleader (Taxes) for the respondents that the goods will be released today (31.03.2015) and for want of order copy, the authority has demanded the amount together with penalty.

3. In view of the submission made by the learned Additional Government Pleader (Taxes), there is no need to clarify the order.

Sd/-
Assistant Registrar (CS-II)

//True Copy//

Sub Assistant Registrar

vga

To

1.The Commercial Tax Officer,
Roving Squad III, Enforcement (North),
Chennai-600 006.

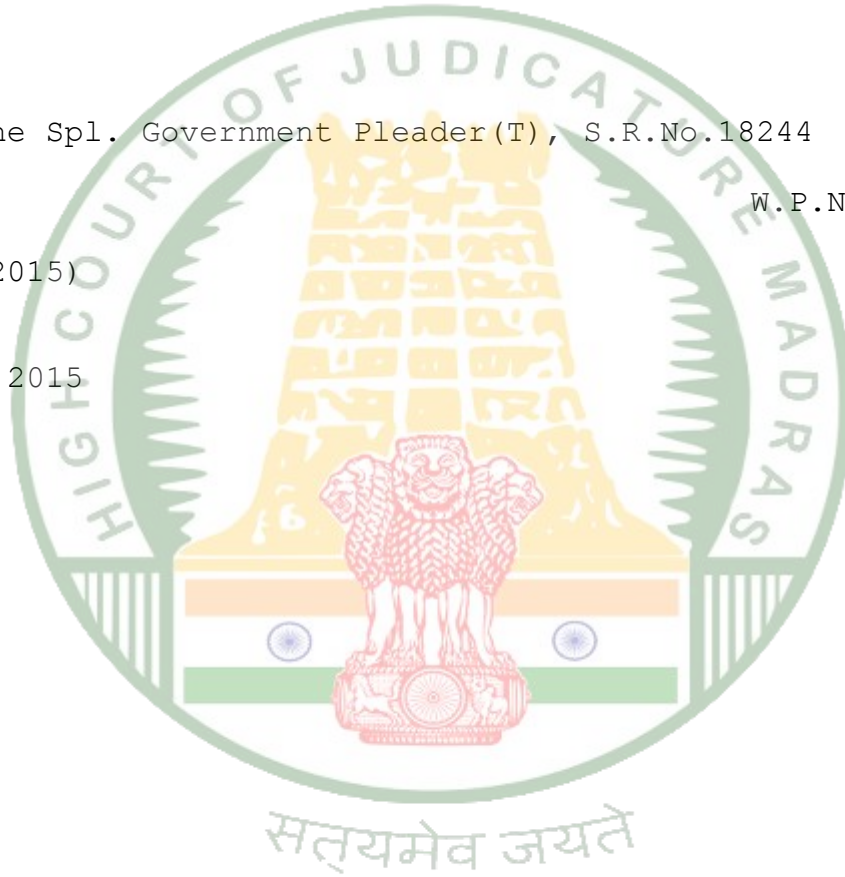
2.The Assistant Commissioner (CT),
Mannadi (West) Assessment Circle,
Chennai.

+1cc to the Spl. Government Pleader(T), S.R.No.18244

W.P.No.7541 of 2015

CA(20/03/2015)

RY [CO]
PSI 20.04.2015



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