

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 18.3.2015.

CORAM

THE HON'BLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.7664 of 2015

M/s.Lakshmi Ceramics
Rep. by its Proprietor
No.20 Dharmaraja Street
Guduvanchery Chennai-603 202.

Petitioner

vs.

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

Respondent

Writ Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of certiorarified mandamus to call for the records of the respondent in his proceedings in G.D.No.6186/2014-15/R.S-III (N) dated 10.03.2015 and quash the goods detention proceeding as illegal and contrary to the provisions of the Tamil Nadu Value Added Tax Act 2006 and direct the respondent to release the goods.

For Petitioner : Mr.C.Bakthasiromoni

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

ORDER

When the matter is taken up for final hearing, it is represented that the petitioner is willing to pay one time charges to be determined by the respondent herein and on payment of such amount, the goods detained may be released.

2. In view of the submission made by the learned counsel for the petitioner, the writ petition is disposed of with an observation that it is open to the authority to impose appropriate directions for the release of the goods and on remitting such amount, the goods shall be released by the respondent. If the petitioner has got any grievance with regard to the compounding fee that would be imposed by the authority concerned, it is open to the petitioner to question the same by way of revision before the Joint Commissioner as contemplated

under section 54 of the Tamil Nadu Value Added Tax Act, 2006. On remitting such one time amount to be determined by the respondent, the goods can be released. No costs.

ssk.

-s/d-

Assistant Registrar(CO)

Dt:25/3/2015

True Copy

Sub-Assistant Registrar

To
Commercial Tax Officer
Roving Squad-III Enforcement (North)
Chennai-600 006.

+ 1 cc to Mr.C.Bakthasiromoni, Advocate SR 15186

+ 1 cc to Special Govt. Pleader (Taxes) SR 15454

ctk(co)

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