IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 31.03.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.9365 of 2015
and
M.P. No.1 of 2015

M/s. Srilanand Mansions Pvt. Ltd.,
rep. by its Project Director
Mr.Basawaraj Kittur ...Petitioner

Vs.

1. The Joint Commissioner,
   Enforcement (North),
   Greams Road, Chennai-600 006.

2. The Deputy Commercial Tax Officer,
   Check Post Officer,
   Pethikuppam Check Post,
   Gummudipoondi, Tamil nadu ...Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified mandamus to call for the call for the records of the impugned Goods Detention Notice No.3477/2014-2015 dated 08/02/2015 issued by the 2nd Respondent and quash the same and direct the Respondents to release the goods detained under the aforesaid impugned Goods Detention Notice forthwith.

For Petitioner : Mr.C.Saravanan

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 is in the business of construction of hotels and presently in the process of building its hotel on the OMR Road, Chennai. Since the petitioner is yet to commence any business activities, it has filed 'Nill' return under the Central Sales Tax (CST) and 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 is in the construction business and at present they are in the means of constructing a five star and three star hotel and had purchased the H.T.Equipments. While so, the first respondent has detained the goods and demanded the petitioner to pay the one time tax and compounding fees as three times the tax for the release of goods. Therefore, the petitioner is before this court. It is also the contention of the petitioner that the goods detained by the respondents are captive goods ment for own use and hence they are not liable to be pay the tax.

5.This Court in a series of writ petitions, 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 parties are concerned, they shall abide by the adjudication proceedings. No costs. Consequently, connected M.P. is closed.

Sd/-
Assistant Registrar(CS-III)

//True Copy//

Sub Assistant Registrar

smi

To

1. The Joint Commissioner,
   Enforcement (North),
   Greams Road, Chennai-600 006.

2. The Deputy Commercial Tax Officer,
   Check Post Officer,
   Pethikuppam Check Post,
   Gummudipoondi, Tamil Nadu.

1 CC to Mr.C.Saravanan, Advocate SR.No. 18158

1 CC to the Government Pleader, SR.No. 18239

W.P.No.9365 of 2015

SCD (CO)
PSI (01.04.2015)