BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 05.02.2015
CORAM :
THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition (MD) No.1421 of 2015

M/s.V.V.V.Sons Edible Oils Ltd.,
Rep by its Director,
No.443, Main Bazaar Street,
Virudhunagar. ... Petitioner

Vs

The Commercial Tax Officer (Enf.) RS-1,
Virudhunagar. ... Respondent

Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus, calling for the records of the respondent in his proceedings in Goods Detention Notice No. 1/2014-15 quash the Goods Detention Notice Dated 2.2.15 issued therein and further direct the respondent to release the goods detained under his proceedings in Goods Detention Notice No.1/2014-15 without insisting on payment of any tax or compounding fee.

For Petitioner : Mr.S.Raja Jeya Chandra Paul
For Respondent : Mr.A.Muthukaruppan,
Additional Government Pleader

ORDER

Heard the learned counsel appearing for the petitioner and Mr.A.Muthukaruppan, learned Additional Government Pleader who takes notice on behalf of the respondent. By consent, the writ petition itself is taken up for final disposal at the admission stage.

2.It is admitted by both sides that the issue involved in this case is squarely covered by the earlier order passed by this Court in W.P (MD)No.952 of 2015, dated 28.01.2015 wherein this Court has directed the respondent therein to release the goods on payment of tax by the petitioner.

3.The petitioner, in this writ petition, challenged the goods detention notice dated 02.02.2015. According to the petitioner, the subject transaction is an inter-state purchase and the movement of goods was accompanied with a valid bills of sale evidencing sufferance of central sales tax in the State of Telangana and the way bill issued by the Commercial Taxes Department, Government of Telangana. Therefore, it is contended by the petitioner that the detention notice was issued without consideration of the above said facts.

4.Perusal of the impugned detention notice would show that the reason stated therein is that the subject matter of goods were transported from one place to another destination without any valuable document.

5.On the other hand, it is contended by the petitioner that such transportation had taken place only with valid document.

6.It has to be adjudicated upon by the competent authority as to whether the goods were transported with valid documents or not. But in the meantime, if the goods are detained, it would diminish its value.

7.In identical circumstances, this Court has passed an order in W.P.(MD)No.952 of 2015, dated 28.01.2015, directing the respondent to release the goods on payment of tax by the petitioner therein. In this case, the respondent has assessed tax as Rs.65,000/- and penalty as Rs.1,30,000/-.

8.Learned counsel for the petitioner submits that the petitioner is willing to pay tax amount of Rs.65,000/- for the release of the goods.

9.Recording the said submission, the respondent is directed to release the goods on payment of tax of Rs.65,000/-. It is made clear that this order is passed without going into the correctness or otherwise of the order impugned in this writ petition as it is for the authorities to ultimately adjudicate upon the matter after hearing the petitioner, on merits and in accordance with law. It is also made clear that the petitioner has to subject himself to the adjudication proceedings without causing any hindrance to the same.

10.The writ petition is disposed of accordingly. No costs.

Sd/-
Assistant Registrar(CO)

/True copy/

Sub Assistant Registrar

sms

To
The Commercial Tax Officer (Enf.) RS-1,
Virudhunagar.

+1cc to MR.S.RAJA JEYACHANDRA PAUL, ADVOCATE IN SR NO. 5326

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