



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 19.03.2015
CORAM:

THE HONOURABLE MR. JUSTICE B. RAJENDRAN

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Writ Petition (MD) Nos. 1908 to 1910 of 2015

Sree Dev Ceramics
Rep by its Proprietor
J. Sanjay,
118, Pudukottai Road,
Aranthangi
Pudukottai District.

... Petitioner in all W.Ps

Vs.

1. The Commissioner of Commercial Taxes
Department, Ezhilagam,
Chepauk,
Chennai 600 005.

2. The Joint Commissioner of
Commercial Taxes Department,
Tirunelveli Region.

3. The Commercial Tax Officer (Enforcement)
(Roving Squad)
Tuticorin, Tuticorin District.

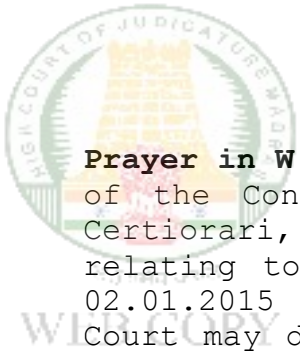
4. The Assistant Commissioner,
Enforcement Wing, Commercial Taxes Department,
Tuticorin, Tuticorin District.

5. The Commercial Tax Officer,
Aranthangi Assessment Circle,
Aranthangi

... Respondents in all W.Ps

Prayer in W.P(MD) No. 1908 of 2015: Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records on the file of the third respondent relating to the impugned detention notice in GD No. 11/2014-15 dated 05.12.2014 and quash the same and direct the third respondent to release the goods and pass such other or orders as the Court may deem fit and proper in the facts and in the circumstances of this case and thus render justice.

Prayer in W.P(MD) No. 1909 of 2015: Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records on the file of the third respondent relating to the impugned detention notice in GD No. 14/2014-15 dated 13.12.2014 and quash the same and direct the third respondent to release the goods and pass such other or orders as the Court may deem fit and proper in the facts and in the circumstances of this case and thus render justice.



Prayer in W.P(MD)No.1910 of 2015: Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records on the file of the fourth respondent relating to the impugned compounding proceedings in A1/1292/2014, dated 02.01.2015 and quash the same and pass such other (or) orders as the Court may deem fit and proper in the facts and in the circumstances of this case and thus render justice.

For Petitioner : Ms.Lakhmi Sriram
(in all Wps)
For Respondents : Mr.R.Karthikeyan,
(in all Wps) Additional Government Pleader.

O R D E R

These writ petitions are directed against the impugned detention notice and compounding proceedings.

2.It is submitted by the learned counsel for the petitioner that the respondents have no power to assess and levy the compounding fee. It is further submitted that the third respondent neither specified the defective documents nor he mentioned any default in payment of tax concerning the goods. Learned counsel for the petitioner would contend that since the authorities detained the goods, great prejudice is caused to the petitioner and therefore, goods may be released on reasonable terms.

3.In view of the above, the impugned notification and compounding proceedings are set aside. Consequently, the respondents are directed to release the goods on the following conditions:-

The petitioner is directed to pay Rs.10 lakhs before the authority concerned and he shall file an undertaking affidavit before the authority that they will appear before the authority concerned in all the proceedings. He shall also produce documents relating to residential proof and other documents. It is made clear that it is open to the authorities to levy tax in accordance with law.

4.Accordingly, the writ petitions are allowed. No costs. Consequently, M.P(MD)Nos.1 and 2 of 2015 are closed.

Sd/-

Assistant Registrar(CO)

\\True copy\\

Sub Assistant Registrar

To

1.The Commissioner of Commercial Taxes Department, Ezhilagam,
Chepauk, Chennai 600 005.



2.The Joint Commissioner of
Commercial Taxes Department,
Tirunelveli Region.

3.The Commercial Tax Officer (Enforcement)
(Roving Squad)
Tuticorin, Tuticorin District.

4.The Assistant Commissioner,
Enforcement Wing, Commercial Taxes Department,
Tuticorin, Tuticorin District.

5.The Commercial Tax Officer,
Aranthangi Assessment Circle,
Aranthangi

+3cc TO M/S.LAKSHMISRIRAM, ADVOCATE SR.NO.14303

+1CC TO THE SPL.GOV'T.PLEADER SR.NO.13739

Writ Petition (MD)Nos.1908 to 1910 of 2015

SMS

NA/25/03/2015/P3/10C