BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 08.12.2015

C O R A M

THE HONOURABLE MR.JUSTICE K.RAVICHANDRA BAABU

W.P.(MD)Nos.21617 and 21618 of 2015
and
M.P.(MD).Nos.1,1,2,2,3 and 3 of 2015

M/s.BIG BOYS Design and Build Private Limited,
Represented by its Authorised Signatory Ranjeet Singh
B-58, Okhala Ind Area, Ph-1,
New Delhi. ...Petitioner in both W.Ps

Vs.

The Commercial Tax Officer(Enforcement)
Roving Squad,
Trichy-1. ...Respondent in both W.Ps

Common Prayer: Writ Petitions are filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for the records pertaining to Goods Detention Notice Nos.212/2015-16 and 211/2015-16 dated 25.11.2015 issued by the respondent and to quash the same as illegal, arbitrary and in violation of the provisions of the TNVAT Act and direct the respondent to release the consignment and the vehicle (DL 1 M 4837) and(HR 38 S 7680) detained on 25.11.2015.

For Petitioner in
both W.Ps : Mr.C.Mahadevan

For Respondents in
both W.Ps : MrR.Karthikeyan
Addl.Govt.Pleader

COMMON ORDER

Both the writ petitions are filed challenging the goods detention notice dated 25.11.2015 issued by the respondent and consequently for a direction to release the consignment and vehicles referred to in each writ petition, which were detained on 25.11.2015.

2.It is submitted by the learned counsel appearing for the petitioner that the approximate value of the goods carried in both the vehicles which were detained by the respondent put together is only to the tune of Rs.55,20,124/-, whereas the respondent has issued two detention orders in Form No.041 showing the approximate value of the goods in each case as Rs.55,20,124/-. In other words, the grievance of the petitioner is that the liable to pay the tax on the petitioner would arise as per Section 72(1)(a) of the TNVAT Act is only in respect of the approximate value of the goods of Rs.55,20,124/- and not as claimed by the respondent in each of the notice.

3.The learned Additional Government Pleader appearing for the respondent based on instruction submitted that if the petitioner pays tax according to the Section 72(1)(a) of the TNVAT Act for the turnover of

Rs.55,20,124/-, the respondent will release the consignment and both the vehicles detained on 25.11.2015. The learned Additional Government Pleader has also produced a letter addressed by the Commercial Tax Office, Roving Squard, Trichy, dated 18.12.2015 addressed to the learned Government Pleader stating that the dealers are liable to pay tax according to Section 72(1)(a) for the turnover of Rs.55,20,124/-.

4.The learned counsel appearing for the petitioner submits that the petitioner is ready and willing to comply with the payment of tax as contemplated under the said Act in respect of the approximate value of the goods of Rs.55,20,124/- within a period of one week from the date of receipt of a copy of this order.

5.Considering the above stated facts and circumstances and also recording the submissions made by the respective counsel, the respondent is directed to release the consignment and the vehicles referred to in these writ petitions immediately, on receipt of the tax from the petitioner as contemplated under Section 72(1)(a) of the Act for the approximate turnover of Rs.55,20,124/-. Such tax will be paid by the petitioner within a period of one week from the date of receipt of a copy of this order.

6.These writ petitions are disposed of, with the above direction. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CO)

/True Copy/

Sub Assistant Registrar(CS)
Madurai Bench of Madras High Court,
Madurai-23.

To
The Commercial Tax Officer(Enforcement)
Roving Squad, Trichy-1.

+2cc to M/s.C.Mahadevan, Advocate in SR.70275 & 70276

W.P.(MD)Nos.21617 and 21618 of 2015
08.12.2015

ns
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