



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 28.01.2015

CORAM:

THE HONOURABLE MR.JUSTICE B.RAJENDRAN

Writ Petition (MD)No.952 of 2015

WEB COPY

M/s.A.K.Sornam Traders,
Branch Kovai Bearings,
represented by its Proprietor,
A.Kannan,
200, Municipal Lorry Nilayam,
V.E.Road, Tuticorin 2

...Petitioner

Vs.

The Commercial Tax officer,
(Enforcement),
Roving Squard II,
Coimbatore .

...Respondent

Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records pertaining to Show Cause Notice for composition of Offence in No.21044 dated 15.1.2015 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 (TN 34 F 4452) detained on 15.1.2015.

For Petitioner	: Mr.S.Karunakar
For Respondent	: Mr.A.Muthukaruppan, Additional Government Pleader.

O R D E R

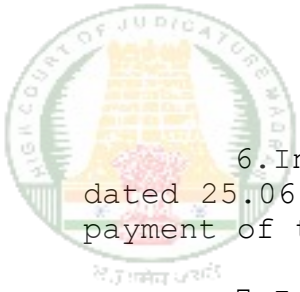
Mr.A.Muthukaruppan, learned Additional Government Pleader, takes notice for the respondent. By consent, the Writ Petition is taken up for disposal at the stage of admission itself.

2.Challenge in this writ petition is to quash show cause notice in No.21044, dated 15.01.2015 issued by the respondent and for a direction to the respondent to release the consignment detained on 15.01.2015.

3.The petitioner is a dealer in iron scraps and an assessee on the file of the Assistant Commissioner [CT] Tuticorin II, Assessment Circle, Tuticorin. The petitioner effected a sale to M/s.Cheenu Amma Alloy Private Limited, Coimbatore, and when the consignments were moved from Tuticorin to Coimbatore, the same were detained by the respondent, vide impugned notice dated 15.01.2015.

4.The learned counsel appearing for the petitioner would submit that the goods were transported with proper delivery notes and other required documents and therefore, the respondent ought not to have detained the goods. The learned counsel, in support of his contention, relies upon an order of this Court dated 25.06.2014, made in W.P.No.16402

5. Heard the learned Additional Government Pleader appearing for the respondents also.



6. In similar circumstances, this Court in W.P.No.16402 of 2014, dated 25.06.2014, directed the respondent therein to release the goods on payment of tax by the petitioner.

7. In such view of the matter, without going into the correctness or otherwise of the order impugned, the respondent is directed to release the goods detained to the petitioner, forthwith, on condition that the petitioner pays the entire tax amount for the goods detained by the authority concerned, which will be assessed by the respondent as contemplated under the Act. It is made clear that the petitioner has to subject himself to the adjudication proceedings, which may be initiated by the respondent.

8. The Writ Petition is disposed of on the above terms. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar(AS)

/True copy/

Sub Assistant Registrar

To
The Commercial Tax officer,
(Enforcement),
Roving Squard II,
Coimbatore.

+1cc to Mr.S.Karunakar, Advocate in SR.3729

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sms

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