IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.01.2016

CORAM

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.No.1 of 2016

M/s. Laksh Logistics ... Petitioner

Vs

Commercial Tax Officer,
Roving Squad -I,
Enforcement (North)
Chennai 600 006. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified mandamus to call for the records of the respondent in his proceedings in G.D.No.8078 dated 12.12.2015 and quash this detention order as illegal and contrary to the provisions of the TNVAT Act and direct the respondent to release the goods.

For Petitioner :: Mr.C.Baktha Siromoni
For Respondent : Mr.S.Manoharan Sundaram, AGP

O R D E R

By consent, the writ petition is taken up for final disposal.

2.The petitioner has filed this writ petition challenging the goods detention notice dated 12.12.2015 issued by the respondent and consequently seeking a direction to the respondent to release the detained goods.

3.According to the petitioner, the petitioner is engaged in the business of providing transport services. During the course of such business, they transported two consignments of DVD players from Moolakadai to Mount Road on 12.12.2015 in a mini lorry, which was intercepted and the loaded goods were detained by the respondent. Subsequently, a Goods Detention Notice dated 12.12.2015 came to be issued to the petitioner. Aggrieved against the same, the petitioner is before this court.

4.Learned counsel for the petitioner submitted that the goods in question were transported with valid documents and hence, the detention of the same is arbitrary, illegal and without any basis.

5.On the other hand, Mr.S.Manoharan Sundaram, learned Additional Government Pleader appearing for the respondent submitted that the petitioner transported the consignments of DVD players without valid documents, as such, the same were detained and the goods detention notice was issued to the petitioner in accordance with law.

6.Heard both sides and perused the materials placed before this court.

7.Considering the facts and circumstances of the case, this Court is inclined to order release of the detained goods in question on payment of tax to the tune of Rs.1,24,000/- by the petitioner.

8.Accordingly, the writ petition is disposed of, by directing the petitioner to pay a sum of Rs.1,24,000/- towards tax to the respondent. On payment of the same by the petitioner, the goods in question shall be released forthwith. With regard to compounding fee, it is always open to the petitioner to challenge the same before the competent authority in the manner known to law. No costs.

rk 05/01/2016

This matter having been listed on Friday the eighth day of January two thousand and sixteen for being mentioned of this Court dated 05/01/2016 and made herein the presence of the above said counsels on either side the Court made the following order.

This matter is listed today under the caption 'for being mentioned' at the instance of the learned counsel for the petitioner.

2.Learned counsel for the petitioner submitted that this court by order dated 05.01.2016 disposed of the above writ petition by directing the respondent to release the detained goods on payment of tax of Rs.1,24,000/-. But, in the said order, the tax amount has been wrongly mentioned as Rs.1,24,000/- instead of Rs.2,40,000/- due to typographical error.

3.Learned Additional Government Pleader appearing for the respondent stated that the petitioner is liable to pay tax to the tune of Rs.2,40,000/-.

4.In view of the above, paras 7 and 8 of the order dated 05.01.2016 made in WP.No.1 of 2016 are modified as follows:

> "7.Considering the facts and circumstances of the case, this Court is inclined to order release of the detained goods in question on payment of tax to the tune of Rs.2,40,000/- by the petitioner.
>
> 8.Accordingly, the writ petition is disposed of, by directing the petitioner to pay a sum of Rs.2,40,000/- towards tax to the respondent. On payment of the same by the petitioner, the goods in question shall be released forthwith. With regard to compounding fee, it is always open to the petitioner to challenge the same before the competent authority in the manner known to law. No costs."

Registry is directed to carry out the correction and issue a fresh copy of the order to the parties concerned.

rk 08/01/2016

-s/d-
Assistant Registrar(CS-V)

True Copy

Sub-Assistant Registrar

To

Commercial Tax Officer,
Roving Squad -I,
Enforcement (North)
Chennai 600 006.

To be substituted to the order already despatched on 05.01.2016

+ 1 cc to M/s.C.Baktha Sironmani, Advocate SR 165

+ 1 cc to Spl.Govt.Pleader (T) High Court, Madras SR 452
+1cc to the Special Government Pleader(T),
S.R.No.1903 (19.05.2016)

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CO-SVI
JD 08/01/2016

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