

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.03.2016

CORAM

THE Hon'ble Mr.JUSTICE M. DURAISWAMY

W.P.Nos.1003, 1004 and 1005 of 2016
and WMP No.765 of 2016

Tvl.Siemens Ltd,
represented by its Manager,
Miss.G. Vasanthi,
Seethakathi Business Center,
5th Floor, No.272/688, Anna Salai,
Nungambakkam,
Chennai - 600 006 Petitioner in all the writ
petitions

vs

The Deputy Commercial Tax Officer,
Pattanur Check Post,
Villupuram District Respondent

W.P.No.1003 of 2016 Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorari to call for the records of the case from the file of the respondent herein, quash the impugned notice of the respondent in Goods Detention Notice No.2742 dated 23.12.2015 detaining the goods and levying tax and compounding fee.

W.P.No.1004 of 2016: Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorari to call for the records of the case from the file of the respondent herein, quash the impugned notice of the respondent in G.D.No.2742/2015-16 dated 26.12.2015 detaining the goods and levying tax and compounding fee.

W.P.No.1005 of 2016: Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorari to call for the records of the case from the file of the respondent herein, quash the impugned notice of the respondent in G.D.No.2742/2015-16 dated 31.12.2015 (served on 07.01.2016) demanding tax and compounding fee.

For petitioner : Mr.B. Siva Raman
For respondent : Mr.V. Hari Babu
AGP (T)

COMMON ORDER

W.P.No.1003 of 2016 The petitioner has filed the above writ petition to issue a Writ of Certiorari to call for the records on the file of the respondent in Goods Detention Notice No.2742 dated 23.12.2015 detaining the goods and levying tax and compounding fee and quash the same.

W.P.No.1004 of 2016 The petitioner has filed the above writ petition to issue a Writ of Certiorari to call for the records on the file of the respondent and quash the impugned notice of the respondent in G.D.No.2742/2015-16 dated 26.12.2015 detaining the goods and levying tax and compounding fee.

W.P.No.1005 of 2016 The petitioner has filed the above writ petition to issue a Writ of Certiorari to call for the records on the file of the respondent and quash the impugned notice of the respondent in G.D.No.2742/2015-16 dated 31.12.2015 demanding tax and compounding fee.

2. When the matter came up for hearing on 12.01.2016, this Court directed the respondent to release the goods, detained under the impugned notices, on execution of an Indemnity Bond by the petitioner for the value equivalent to the taxes payable, as quantified by the respondent.

3. Mr.V. Hari Babu, learned Additional Government Pleader (Taxes), appearing for the respondent, submitted that pursuant to the orders of this Court, the petitioner had executed an Indemnity Bond and the goods were also released.

4. The learned counsel for the petitioner submitted that the respondent had released the goods, pursuant to the orders of this Court dated 12.01.2016 and further submitted that the petitioner may be given liberty to challenge the impugned orders by way of revision before the appropriate authority.

5. Having regard to the submissions made by the learned counsel on either side, I give liberty to the petitioner to challenge the impugned orders dated 23.12.2015, 26.12.2015 and 31.12.2015 by way of revision before the appropriate authority. The petitioner shall file the revision within a period of two weeks from the date of receipt of a copy of this order. With the

above observation, these writ petitions are disposed of. No costs. Consequently, connected MP is closed.

Sd/-
Assistant Registrar(VI)

//True Copy//

Sub Assistant Registrar

sr

To

The Deputy Commercial Tax Officer,
Pattanur Check Post,
Villupuram District

+3ccs to Mr.Lakshmi Sriram & Sivaraman, Advocate, S.R.No.16773

+1ccs to the Government Pleader, S.R.No.16473

Copy to: The Section Officer, Current Section, High Court,
Madras.

LRS (CO)
EU(17/03/2015)

W.P.Nos.1003 to 1005/2016



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