

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.03.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.10209 of 2016
and
WMP Nos.9064 and 9065 of 2016

M/s Sun Raja Oil Industries Private Limited,
rep by its Branch Manager - P. Ashokkumar,
R.S.No.151/1, Villupuram Main Road,
Nathan Nagar,
Villianur,
Puducherry - 605 110 ... Petitioner

Vs.

1. The Deputy Commercial Tax Officer (RC),
Commercial Tax Department,
Puducherry
2. The Deputy Commercial Tax Officer,
Checkpost Officer,
Pennaiyur Bridge Check Post,
Cuddalore ... Respondents

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records on the file of the second respondent in his impugned proceedings in Goods Detention Notice No.2086 dated 12.03.2016 and quash the same as illegal and against the provisions of the Act.

For Petitioner : Ms.R. Hemalatha

For 1st Respondent : Ms.D. Reena Iswarya
Government Advocate (Pondy)

For 2nd respondent : Mr.V. Haribabu
Additional Government Pleader

ORDER

The petitioner has filed the above writ petition to issue a Writ of Certiorari to call for the records on the file of the second respondent in his impugned proceedings in Goods Detention Notice No.2086 dated 12.03.2016 and quash the same.

2. The learned counsel appearing for the petitioner submitted that the second respondent had detained the goods on the ground that the goods were not accompanied by transit pass.

3. The petitioner contended that the goods were accompanied by proper documents, such as valid Invoice, Form JJ.

4. The learned counsel for the petitioner further submitted that the petitioner is willing to pay the one time tax, to be quantified by the second respondent and in such an event, the second respondent may be directed to release the goods.

5. Mr.V. Hari Babu, learned Additional Government Pleader (Taxes), taking notice for the second respondent, submitted that the second respondent may be directed to release the goods, on payment of one time tax.

6. In these circumstances, I am of the view that the impugned order dated 12.03.2016 is liable to be set aside on the ground that the petitioner undertakes to pay the one time tax, to be quantified by the second respondent. Accordingly, the impugned order of detention notice dated 12.03.2016 is set aside and the respondents are directed to quantify the one time tax, payable by the petitioner within two days from the date of receipt of a copy of this order and on quantifying the one time tax, the petitioner is directed to pay the same and on payment of one time tax, the second respondent is directed to release the goods, which were already detained under Goods Detention Notice No.2086 dated 12.03.2016 forthwith. With this observation, the writ petition is disposed of. No costs. Consequently, connected Mps are closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

sr

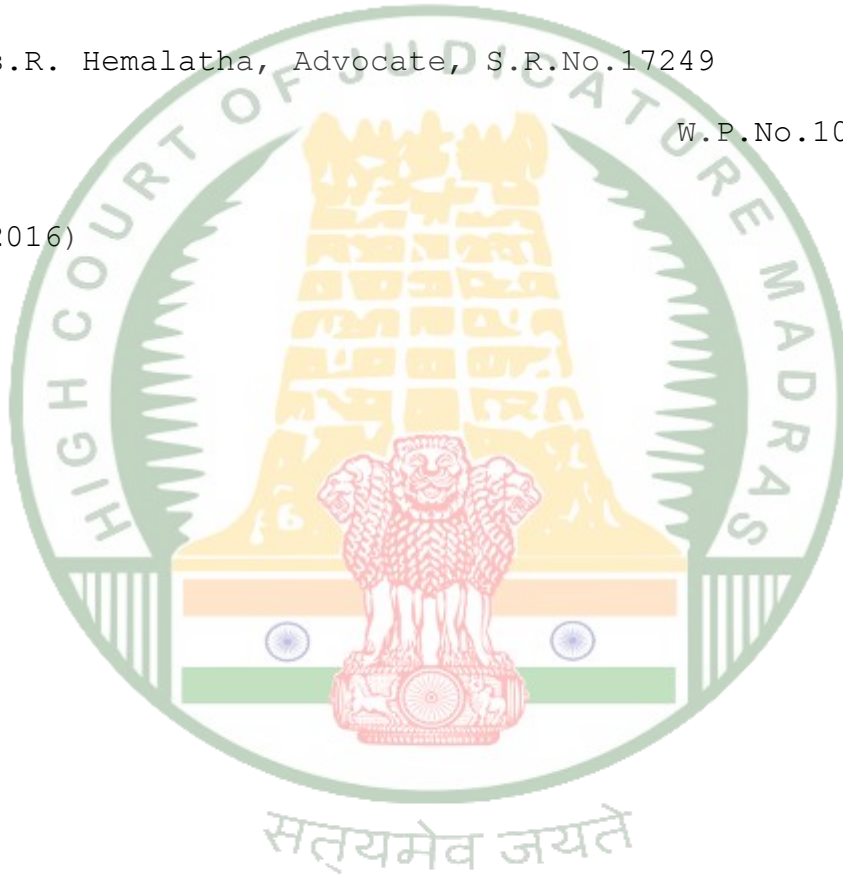
To

1. The Deputy Commercial Tax Officer (RC),
Commercial Tax Department,
Puducherry
2. The Deputy Commercial Tax Officer,
Checkpoint Officer,
Pennaiyur Bridge Check Post,
Cuddalore

+1cc to Ms.R. Hemalatha, Advocate, S.R.No.17249

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SKV(CO)
CA(18/03/2016)



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