

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.03.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.10488 of 2016

and

WMP No.9205 of 2016

M/s Pulkit Metals Private Limited
represented by its Authorised Signatory and
Manager - Accounts - Mr.S. Navratan Gour,
No.438/2, 3A, 3B 4 & 5,
Eripakkam- Mandapattu Road,
Palliputhupattu Village,
Villupuram District - 605 103
Having factory at No.95/2,
3 & 4, Eripakkam Village,
Nettapakkam Commune,
Pondicherry petitioner

v.

1. The Deputy Commercial Tax Officer,
Kandamangalam Check Post
2. The Assistant Commissioner (CT),
Villupuram-II Assessment Circle,
Villupuram ... Respondents

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for the impugned proceedings of the first respondent in GDN.3646/2015-2016 dated 12.03.2016 and quash the same and further direct the first respondent to release the detained consignment of silico manganese without insisting on one time tax and three times tax as compounding fees.

For Petitioner : Mr.P. Rajkumar
For respondents : Mr.S. Kanmani Annamalai
AGP

ORDER

The petitioner has filed the above writ petition to issue a Writ of Certiorarified Mandamus to call for the impugned proceedings of the first respondent in GDN.3646/2015-2016 dated 12.03.2016 and quash the same and further direct the first respondent to release the detained consignment of silico manganese without insisting on one time tax and three times tax as compounding fees.

2. It is the case of the petitioner that since the petitioner did not obtain the seal of the authority in the "e" transit pass and the seal was obtained only in the invoice, the goods were detained by the first respondent. The goods were detained by the first respondent only for the reason that the petitioner did not obtain the seal in the "e" transit pass.

3. Mr.S. Kanmani Annamalai, learned Additional Government Pleader, appearing for the respondents submitted that since the seal was not obtained in the "e"transit pass and that the seal was obtained only in the invoice, in order to avoid further hardship to the petitioner, the goods may be released to the petitioner.

4. Having regard to the submissions made by the learned counsel on either side, since the petitioner had obtained the seal in the invoice, instead of "e"transit Pass, the goods were detained by the respondents. Therefore, in the interest of justice, the impugned order dated 12.03.2016 is set aside and the first respondent is directed to release the detained consignment of "silico manganese" forthwith, on production of a copy of this order. With this observation, the writ petition is disposed of. No costs. Consequently, connected MP is closed.

-s/d-

Assistant Registrar

True Copy

Sub-Assistant Registrar

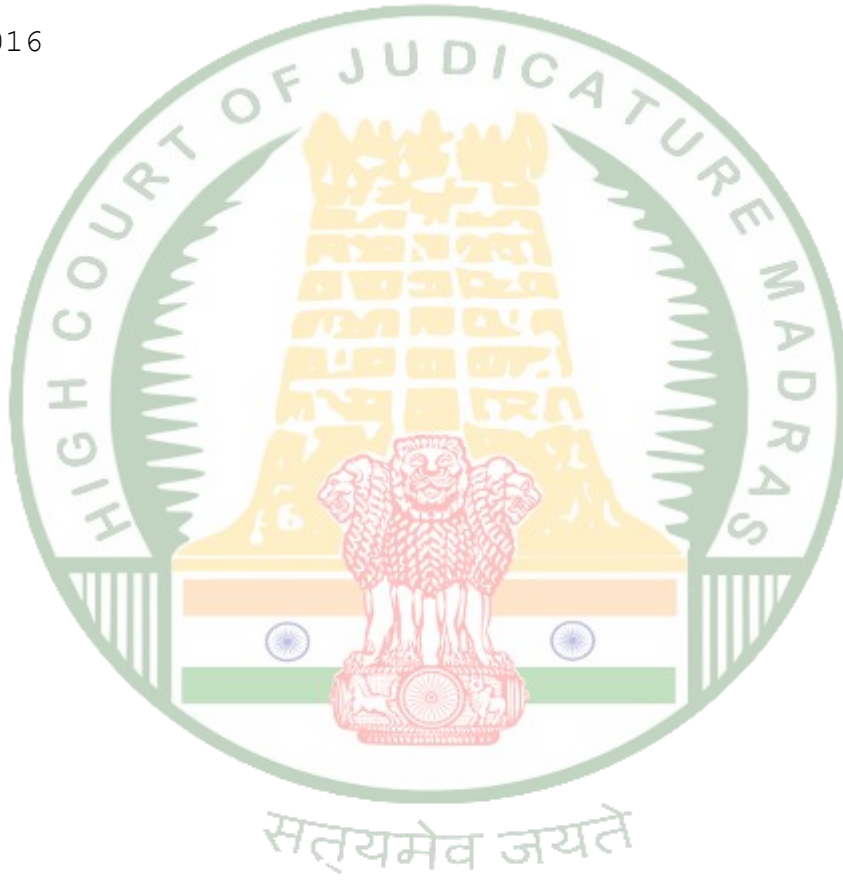
To

1. The Deputy Commercial Tax Officer,
Kandamangalam Check Post
2. The Assistant Commissioner (CT),
Villupuram-II Assessment Circle,
Villupuram

+1 cc to Special Government Pleader (Taxes)
sr.18233
+1 cc to Mr.P.Rajkumar Advocate sr.18125

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