IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.03.2016

CORAM

THE Hon'ble Mr.JUSTICE M. DURAISWAMY

W.P.No.10931 of 2016
and
WMP No.9520 of 2016

Ingenerie Technologies Soultiions P Ltd.,
rep by its Authorised Signatory,
Ramcons Fortune Towers,
No.1/2, 4th floor, Kodambakkam High Road,
Nungambakkam,
Chennai-600 034

.. Petitioner

Vs.

The Deputy Commercial Tax Officer,
Puzhal Checkpost (IN) at
Pethikuppam Checkpost,
Gummidipoondi

.. Respondent

Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorarified Mandamus to call for the entire records of the respondent in G.D.No.3355/2015-16 dated 25.11.2015 and quash the order passed therein and direct the respondent to release the detained goods of the petitioner forthwith.

For Petitioner : Mr.A.P.Srinivas

For Respondent : Mr.S.Manoharan Sundaram
Additional Govt.Pleader (TAXES)

ORDER

The petitioner has filed the above writ petition to issue a Writ of Certiorarified Mandamus to call for the entire records of the respondent in G.D.No.3355/2015-16 dated 25.11.2015 and quash the order passed therein and direct the respondent to release the detained goods of the petitioner forthwith.

2. According to the petitioner, it is a registered dealer in Tamil nadu both under TNVAT Act, 2006 and CST Act, 1956. Pallavan Transport Consultancy Services Limited, which is a Tamil Nadu Government Undertaking, issued work order for the implementation of the project, named Global Positioning System (GPS) Compatible GPRS based e-ticketing System through hand-held devices with infrastructure set up at 285 Depots, 20 Regions, 8 Divisions and one CEntral Control Centre for all State Transport Undertakings Buses in Tamil Nadu. The goods were purchased from Hyderabad and moved to Tamil Nadu, along with the prescribed documents, invoices and delivery challans and even then the same was intercepted by the respondent at Checkpost and inspite of the explanation, given by the petitioner, the respondent detained the goods and issued the Goods Detention Order on 25.11.2015. Since the petitioner is in possession of all the records, the respondent should not have detained the goods.

3. Further, the respondent, being a Check Post Officer, is having limited jurisdiction under Section 67(5) of the TNVAT Act to see whether the goods were accompanied with proper documents, as prescribed under Sec.64(3) of the TNVAT Act. Once it is found that the goods were accompanied with proper documents, then the respondent cannot detain the goods. Further, the petitioner is a registered dealer and the regular assessing Officer is entrusted with the job of assessment. The petitioner is a registered dealer on the file of the Assistant Commissioner (CT), Thiyagaraya Nagar (North Assessment Circle), having TIN No:33261523770 and CST Number 1067428.

4. Mr.S.Manoharan Sundaram, learned Additional Government Pleader, taking notice for the respondent, submitted that in view of the submissions made by the petitioner, the goods can be released by the respondent, on payment of a sum of Rs.2,000/- towards compounding fee.

5. In view of the submissions made by the learned counsel on either side, since the respondent, being a Check Post Officer, is only having limited jurisdiction, he cannot detain the goods, inspite of all the documents produced by the petitioner. In these circumstances, the impugned order dated 25.11.2015 is set aside and the respondent is directed to release the goods to the petitioner, on payment of Rs.2,000/- (Rupees two thousand only) as Compounding fee. The petitioner is directed to pay the sum of Rs.2,000/-(Rupees two thousand only) as compounding fee and get the release of the detained goods

from the respondent. With this observation, the writ petition is disposed of. No costs. Consequently, connected MP is closed.

sr

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

To

The Deputy Commercial Tax Officer,
Puzhal Checkpost (IN) at
Pethikuppam Checkpost,
Gummidipoondi.

+ 1 CC TO Mr.A.P.Srinivas, ADVOCATE SR 18649

+ 1 CC TO THE SPL.GOVT.PLEADER(TAXES), HCT, MDS. SR 18616

KR/24/3/16

W.P.No.10931/2016