

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.01.2016

CORAM:

THE HON'BLE MR.JUSTICE R.MAHADEVAN

W.P.No.1114 OF 2016

Mantralaya Impex
represented by its Proprietrix,
Vandana, S.
No.3, Gyan Towers, Gopalakrishna Street,
T.Nagar, Chennai - 600 017. .. Petitioner

vs.

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

PRAYER : Petition filed under Article 226 of the Constitution of India for the issuance of Writ of Certiorari calling for the records on the files of the respondent herein in his proceedings GD No.7077/2015-16, dated 07.01.2016, and quash the same as illegal and without jurisdiction.

For Petitioner : Mr.R.Kumar

For Respondent: Mr.S.Kanmani Annamalai,
Additional Government Pleader

O R D E R

Challenging the order of the respondent dated 07.01.2016, the petitioner is before this Court.

2. The petitioner company is manufacturing and dealing all types of window frames. They imported materials from China and transported it to Prestige Estate Projects Limited, Iyappanthangal, Chennai. During transit, the vehicle was intercepted and the impugned detention notice was issued on the ground that the same was transported without any proper documents.

3. The learned counsel for the petitioner submitted that the petitioner produced all the documents and despite the same, the respondent detained the goods. The learned counsel for

the petitioner also submitted that in order to get the goods released earlier, the petitioner is willing to deposit a sum of Rs.1,10,000/- and co-operate with the respondent in the adjudication proceedings.

4. In view of the above, this Court is of the considered view that the goods of the petitioner shall be released on payment of a sum of Rs.1,10,000/-. Accordingly, the respondent shall release the goods forthwith on payment of a sum of Rs.1,10,000/- (Rupees one lakhs ten thousand only). It is made clear that all other proceedings pertaining to composition of offences shall be dealt with in accordance with law.

With the above directions, this writ petition is disposed of. No costs.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

To

The Deputy Commercial Tax Officer,
Roving Squad II Enforcement (North),
Chennai - 600 006.

+1cc to Mr.R.Kumar, Advocate, S.R.No.1880
+1cc to the Government Pleader, S.R.No.2212

W.P.No.1114 of 2016

vs (CO)
srg (12/01/2016)

WEB COPY