

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.03.2016

CORAM

THE Hon'ble Mr.JUSTICE M. DURAISWAMY

W.P.No.11625 of 2016

M/s Seetu Electricals,
No.36, Govindappa Naicken Street,
Chennai-600 001

.. Petitioner

Vs.

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

... 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 records of the respondent in his proceedings in G.D.No.4192/2015-16/R.S-V(N) dated 08.03.2016 and quash the goods detention proceeding as illegal and contrary to the provisions of the Tamil Nadu Value Added Tax Act 2006 and direct the respondent to release the goods.

For Petitioner : Mr.C. Baktha Siromoni

For Respondents : Mr.S. Kanmani Annamalai
Addl.Govt.Pleader (Taxes)

ORDER

The petitioner has filed the above writ petition to issue a Writ of Certiorarified Mandamus to call for the records of the respondent in his proceedings in G.D.No.4192/2015-16/R.S-V(N) dated 08.03.2016 and quash the goods detention proceeding and direct the respondent to release the goods.

2. The learned counsel for the petitioner submitted that the petitioner is willing to pay one time tax, to be quantified

by the respondent and on payment of one time tax, the respondent may be directed to release the goods.

3. Mr.S. Kanmani Annamalai, learned Additional Government Pleader, taking notice for the respondents, submitted that since the respondent had not valued the goods and quantified the tax components, the respondent may be directed to value the goods and quantify the one time tax, payable by the petitioner and on payment of one time tax, to be quantified by the respondent, the respondent may be directed to release the goods.

4. Having regard to the submissions made by the learned counsel on either side, I set aside the order dated 08.03.2016, passed by the respondent and I direct the respondent to value the goods, detained, and quantify the one time tax, payable by the petitioner within three days from the date of receipt of a copy of this order and the petitioner is directed to pay the one time tax, to be quantified by the respondent, within two days thereafter and on payment of one time tax amount, the respondent is directed to release the detained goods. With this observation, the writ petition is disposed of. No costs.

sr

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

To

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

+ 1 cc to Mr.C.Baktha Siromoni, Advocate Sr 19469

KR/30/3/16

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