IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.03.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.11879 of 2016 and
W.M.P.Nos.10249 & 10250 of 2016

M/s.Jain Class
rep by its Proprietor
No.35/16, Maddox Street, Choolai,
Chennai - 600 112. ... Petitioner

Vs.

1.The Deputy Commissioner (CT),
Enforcement (North),
Chennai - 600 066.

2.The Deputy Commercial Tax Officer,
Check Post Officer, Puzhal Check Post,
Chennai - 600 066. ... Respondents

Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorarified mandamus to call for the records of the 2nd respondent in G.D.No.2706/2015-16 dated 24.03.2016 and quash the same and further direct the respondents to release the consignment detained on 24.03.2016.

For Petitioner : Mrs.C.Rekha Kumari

For Respondents: Mr.Manoharan Sundaram,
Additional Government Pleader (Tax)

O R D E R

The petitioner has filed the above Writ Petition to issue a writ of certiorarified mandamus to call for the records of the 2nd respondent dated 24.03.2016 and to quash the same and to further direct the respondents to release the consignment detained on 24.03.2016.

2.The learned counsel for the petitioner submitted that the petitioner is a registered dealer and received the consignment from Coimbatore. The seller is also a registered dealer and sent the goods through tax invoice. The respondent detained the consignment on the ground that the Driver had taken a different route than regular route without disputing the fact that the documentary evidences accompanied the goods. According to the petitioner, the entire consignment was duly covered by the documentary evidences as per Section 69 of the TNVAT Act. Therefore, according to the petitioner, the detention of the consignment is contrary the Act. The learned counsel further submitted that the petitioner is willing to pay the One Time Tax amount to be quantified by the respondents and in such an event, the respondents may be directed to release the consignment.

3.Mr.Manoharan Sundaram, learned Additional Government Pleader (Tax) taking notice for the respondents submitted that on payment of One Time Tax amount to be quantified by the respondents, the impugned order may be set aside and the consignment may be directed to be released.

4.Having regard to the submissions made by the learned counsel on either side, since the petitioner is willing to pay the One Time Tax amount to be quantified, the impugned order is liable to be set aside. Accordingly, the impugned order dated 24.03.2016 passed by the 2nd respondent is set aside. The respondents are directed to quantify the One Time Tax amount payable by the petitioner within two days from the date of receipt of a copy of this order and on payment of the said amount by the petitioner, the respondents are directed to release the consignment.

5.With these observations, the Writ Petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

To

1.The Deputy Commissioner (CT),
Enforcement (North),
Chennai - 600 066.

2.The Deputy Commercial Tax Officer,
Check Post Officer, Puzhal Check Post,
Chennai - 600 066.

+1cc to Mrs.C.Rekha Kumari, Advocate sr.19652

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sns(CO)
srg(30/03/2016)