

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.04.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.11892 of 2016 and
W.M.P.No.10271 of 2016

Tvl.Swaraj Enterprises,
rep by its Proprietor Muhammed Rasheed,
No.2/834, Durganagar,
(Near Ramakrishna Theatre) Pernampet Road,
Chittoor - 517 424,
Andhra Pradesh State. Petitioner

Vs.

The Deputy Commissioner Tax Officer,
Check Post Officer,
K.G.Chavady (Incoming),
Coimbatore - 641 105. Respondent

Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorari to call for the records on the file of the respondent in G.D.No.58/2015-16 dated 27.03.2016 and to quash the same being illegal, invalid and violative of principles of natural justice and contrary to the law.

For Petitioner : Mr.D.Vijayakumar

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

सत्यमेव जयते

O R D E R

The petitioner has filed the above Writ Petition to issue a writ of certiorari to call for the records on the file of the respondent dated 27.03.2016 and to quash the same.

2.It is the case of the petitioner that it is a Dealer in Plywoods and assessee in the State of Andhra Pradesh. They purchased the goods from a Dealer in the State of Kerala and moved the goods from Kerala to Chittoor via Tamil Nadu with proper documents such as Tax Invoice dated 26.03.2016, Delivery Note and Advance Tax Payment Receipt issued by the Kerala State Authorities. The consignment, along with the vehicle bearing

No.TN 52 F 6177, reached the State of Tamil Nadu border check post on 27.03.2016. The respondent stopped the vehicle and the driver of the vehicle produced all the documents for the movement of the goods. However, the respondent issued detention order and demanded tax and compounding fees stating that the movement of goods is with defective documents.

3.Mr.Manoharan Sundaram, learned Additional Government Pleader (Tax) appearing for the respondent submitted that the respondent may be directed to issue Inward Way Bill to the petitioner and the petitioner may be directed to surrender the same at the Thoppur Check Post.

4.Having regard to the submissions made by the learned counsel on either side, since the petitioner had produced all the relevant documents before the respondent, the order of detention passed by the respondent on 27.03.2016 is liable to be set aside. Accordingly, the same is set aside. The respondent is directed to issue the Inward Way Bill to the petitioner and release the goods and vehicle detained under the detention order dated 27.03.2016 forthwith. The petitioner is directed to surrender the Inward Way Bill at the Thoppur Check Post at the time of leaving the State of Tamil Nadu border.

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

-s/d-

Assistant Registrar (CS-IV)

True Copy

Sub-Assistant Registrar

To

The Deputy Commissioner Tax Officer,
Check Post Officer,
K.G.Chavady (Incoming),
Coimbatore - 641 105.

+1 cc to Mr.D.Vijayakumar Advocate sr.20614/16

+1 cc to Special Government Pleader Taxes sr.20817/16

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