IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.04.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No.12631 of 2016

and WMP.No.10898 of 2016

M/s. Vibin Vaibava Trading Pvt., Ltd.,
Rep. by its Director S.Balmurugan,
2/187, Vaibava Complex,
Tirunelveli Road, Ozhuginasery,
Nagercoil, K.K.District
Pincode - 629 001. .. Petitioner

v.

1. The Deputy Commissioner of Commercial Taxes
   Enforcement (North)
   PAPJM Buildings,
   No.1, Greems Road,
   Chennai - 6.

2. Commercial Tax Officer
   Enforcement (North)
   PAPJM Buildings,
   No.1, Greems Road,
   Chennai - 6.

3. The Commercial Tax Officer
   Roving Squad - I,
   Enforcement (North)
   PAPJM Buildings,
   No.1, Greems Road,
   Chennai - 6. .. Respondents

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to detention notice in GD Notice No.8135/2015-16, dated 30.03.2016 passed by the third respondent and quash the same and further direct the respondents to release the goods forthwith.

For Petitioner : Mr.G.Dessick Sam
for Mr.A.Mohamed Ismail

For Respondents : Mr.Manoharan Sundaram, AGP (T)

ORDER

The petitioner has filed the above writ petition to issue a writ of Certiorafied Mandamus, to call for the records on the file of the third respondent, pertaining to the detention notice in GD Notice No.8135/2015-16, dated 30.03.2016 and further direct the respondents to release the goods forthwith.

2. According to the petitioner, it is a company trading in various goods by import into India and sell them in the domestic market. The petitioner have imported Sawn Timber of Padouk from Cameroon and the goods had arrived on 12.01.2016 and the customs cleared the goods on 30.03.2016. During transportation of goods to local godown for destuffing from container and to be loaded into lorries, the goods were detained by the third respondent and Detention Notice, dated 30.03.2016 was issued.

3. When the matter is taken up for hearing, the learned counsel appearing for the petitioner submitted that the petitioner is willing to pay the one time tax to be quantified by the second respondent and on payment of the one time tax, the third respondent may be directed to release the goods.

4. Mr.Manoharan Sundaram, learned Additional Government Pleader, taking notice for the respondents submitted that on payment of one time tax to be quantified by the second respondent, respondents may be directed to release the goods.

5. Having regard to the submissions made by the learned counsel on either side, the impugned order, dated 30.03.2016 is set aside and the second respondent is directed to quantify the one time tax amount, within two days from the date of receipt of a copy of this order. After quantifying the said amount, the petitioner is directed to pay the said one time tax to the second respondent and on payment of the same, the second respondent is directed to release the goods forthwith.

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

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

To

1. The Deputy Commissioner of Commercial Taxes
   Enforcement (North)
   PAPJM Buildings,
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   Chennai - 6.

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   Roving Squad - I,
   Enforcement (North)
   PAPJM Buildings,
   No.1, Greems Road,
   Chennai - 6.

+1cc to Mr.A.Mohamed Ismail, Advocate, S.R.No.20818
+1cc to the Government Pleader, S.R.No.20814

W.P.No.12631 of 2016

lrs(CO)
srg(01/04/2016)