IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 12.01.2016
CORAM

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.No.1278 of 2016
and
WMP.No.1030 of 2016

Delhi Gujarat Fleet Carriers (P) Ltd
represented by its Manager ... Petitioner

Vs

The Deputy Commercial Tax Officer,
Ranipet (In) Check Post
Sekadu. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified mandamus to call for the records of the respondent in his proceedings in Goods Detention Notice No.2733/15-16 dated 27.12.2015 quash the same and direct the respondent to release the goods in vehicle HR 55 V 2467.

For Petitioner : Mr.Adithya Reddy
For Respondent : Mr.S.Kanmani Annamalai, AGP

O R D E R

By consent, the writ petition is taken up for final disposal.

2.The petitioner has filed this writ petition challenging the goods detention notice dated 27.12.2015 issued by the respondent and consequently seeking a direction to the respondent to release the detained goods.

3.According to the petitioner, the petitioner is engaged in the business of providing logistic services. While so, M/s.HPCL Mittal Energy Limited booked the petitioner's services for transporting plastic granules from their factory at Bhatinda to their customer in Puducherry M/s. Taxbond Nonwovens. Accordingly, the goods were sent along with all necessary documents in a vehicle bearing Regn.No.HR 55 V 2467. When the vehicle was in transit, on 27.12.2015 the respondent intercepted the same and detained the loaded goods and issued a Goods Detention Notice dated 27.12.2015 on the ground that the goods were not transported along with E-Transit pass. Aggrieved against the same, the petitioner is before this court.

4.Learned counsel for the petitioner submitted that due to inadvertent mistake, the driver of the vehicle omitted to intimate the petitioner office in advance about the way, in which, the goods were transported, due to which, e-transit pass could not be generated and sent by mail or fax to the concerned check post officer. Further, learned counsel for the petitioner submitted that without issuing a compounding notice, the respondent demanded a sum of Rs.2,58,192/- allegedly towards 200% compounding fees and tax, which is arbitrary, illegal and against the principles of natural justice.

5.On the other hand, Mr.S.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondent submitted that the goods in question were transported without valid documents, as such, the same were detained and the goods detention notice was issued to the petitioner in accordance with law.

6.Heard both sides and perused the materials placed before this court.

7.Admittedly, the petitioner transported the goods in question without valid documents, which is according to the petitioner, due to inadvertent mistake made by the driver of the vehicle. Therefore, the respondent detained the same and issued the impugned Goods Detention Notice to the petitioner.

8.However, in order to give quietus to the issue, the respondent is directed to, in consultation with the Assessing Officer concerned, quantify the tax to be paid by the petitioner. On such quantification and on intimation, the petitioner is directed to pay the same. On such payment by the petitioner, the goods detained under the impugned notice, shall be released forthwith. With regard to compounding fee, it is always open to the petitioner to challenge the same before the competent authority in the manner known to law.

9.The writ petition is disposed of accordingly. No costs. Consequently, connected Miscellaneous Petition is closed.

-s/d-
Assistant Registrar(CS-VII)

True Copy

Sub-Assistant Registrar

To

The Deputy Commercial Tax Officer,
Ranipet (In) Check Post
Sekadu.

+1 cc to Mr.Aditya Reddy Advocate sr.2204/16
+1 cc to Special Government Pleader(Taxes) sr.2460/16

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