IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated :: 21.6.2016

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.13036 of 2016

MRF Ltd.
No.124 Greams Road Chennai-600 006. ...Petitioner

-Versus-

1 The Deputy Commercial Tax Officer Kottakuppam Check Post Keezhputhu Pattu.

2 The Joint Commissioner (Enforcement) No.4 Bharathiar Salai Vellore-632 004 ...Respondents

Writ Petition filed under Art.226 of the Constitution of India praying for a Writ of Certiorarified Mandamus calling for the records of 1st respondent in O.R.No. 27/15-16 in G.D.N.No.2984/15-16 dated 29.10.2015 quashing the same and directing the 1st Respondent to refund the compounding fees of Rs.2,27,160/-.

For Petitioner ... Mr.M.V.Swaroop

For Respondents ... Mr.V.Haribabu, Addl.Govt.Pleader

ORDER

The petitioner, who is a registered dealer under the provisions of the Tamil Nadu Value Added Tax and the Central Sales Tax Act, on the file of Large Tax Payers Circle, challenges the order passed by the first respondent, wherein the petitioner has been directed to pay a sum of Rs.2,27,160/- as compounding fee and advance tax of Rs.1,13,580/-. According to the petitioner, on account of human error in the form LL, the description of the goods which were transported was wrongly entered as vegetable oil, instead of B.D. Rubber. Therefore, the petitioner generated fresh form, which was refused to be accepted by the first respondent and since the shelf life of the goods were only for 24 hours, to avoid loss, the petitioner had paid the compounding fee and tax and released the goods. The petitioner has stated that the mistake of entry in Form LL is only a human error and there is no need for the petitioner to mis-declare or mis-describe the goods.

2. In the light of the above facts, the petitioner is directed to file a revision petition before the revisional authority, within a period of three weeks from the date of receipt of a copy of this order and raise all contentions. The revisional authority is directed to afford an opportunity of personal hearing to the petitioner and consider the case of the petitioner and if the petitioner makes out a case, permit it to effect adjustment of the amount remitted by them as against tax due.

3. The Writ Petition is disposed of accordingly. No costs.

tar

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

To

1 The Deputy Commercial Tax Officer Kottakuppam Check Post Keezhputhu Pattu.

2 The Joint Commissioner (Enforcement) No.4 Bharathiar Salai Vellore-632 004.

+ 1 CC TO M/s.SPL.GOVT.PLEADER (TAXES), HIGH COURT MDS-104. SR 34769

KR/14/7/16

W.P.No.13036 of 2016