

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.06.2016

Coram

The Hon'ble Mr. Justice T.S. SIVAGNANAM

W.P.No.13395 of 2016

&

W.M.P.Nos.11746 & 11747 of 2016

M/s.Larsen & Toubro Limited

Rep by Manager (Corporate Indirect Taxes)

303/3, Bangalore National Highway-NH 4,

Nirvalloor Village

Kancheepuram District

... Petitioner

Vs

1.The Deputy Commercial Tax Officer

Ranipet Check Post (Outward)

Serkadu - 632 115

Vellore District

2.The Joint Commissioner (Enforcement)

Vellore

Vellore District.

... Respondents

Prayer:-

Petition filed under Article 226 of the Constitution of India praying to issue a writ of Certiorari to call for the records of the impugned proceedings in G.D.Notice No.2586/2016-17 dated 01.04.2016 by the first respondent herein under Section 72(1)(a) of the TNVAT Act, 2006 from the files of the respondent herein and quash the same.

For petitioner .. Ms.Aparna Nandakumar

For Respondents .. Mr.Manokaran Sundaram, A.G.P.,

O R D E R

Heard Ms.Aparna Nandakumar, learned counsel appearing for the petitioner and Mr.Manokaran Sundaram, learned Additional Government Pleader appearing for the respondents and with the consent of either side, the writ petition itself is taken up for final disposal.

2. The present writ petition has been filed challenging the goods detention notice dated 01.04.2016. Pursuant to the interim order granted by this Court on 20.04.2016, the goods in question have been released. Further, in another connected writ petition in W.P.No.14251/2016 filed by the very same petitioner, the petitioner has raised the substantial issue with regard to compounding fee levied.

3. Therefore, this writ petition stands closed giving liberty to the petitioner to raise all the issues in W.P.No.14251/2016. It is also made clear that the one time tax amount of Rs.3,88,560/- paid by the petitioner, pursuant to the interim order dated 20.04.2016 shall abide by the final orders to be passed in W.P.No.14251/2016.

4. In fine, the present writ petition stands closed. Consequently, connected miscellaneous petitions are closed. No costs.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

pgp

To

1.The Deputy Commercial Tax Officer
Ranipet Check Post (Outward)
Serkadu - 632 115
Vellore District

2.The Joint Commissioner (Enforcement)
Vellore
Vellore District.

1 cc to Special Government Pleader, (Taxes), sr.30222

W.P.No.13395 of 2016

sns co
kra 16.06.2016