

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :: 12-01-2016

CORAM

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

WRIT PETITION No.1437 OF 2016

The Supreme Industries Ltd.,
rep.by J.Jayakumar,
Accounts Executive,
Authorised Signatory,
No.90 & 91, Sanyasikuppam,
Puducherry-605 107 ...Petitioner

-vs-

- 1.The Deputy Commercial Tax Officer,
Kandamangalam Check Post,
Lingareddypalayam,
Villupuram District.
- 2.The Assessing Authority,
Puducherry Assessment Circle,
Puducherry.
- 3.The Assessing Authority/Assistant Commissioner (CT),
Hosur Assessment Circle,
Hosur,
Tamil Nadu. ...Respondents

Writ Petition under Article 226 of the Constitution of India, praying for issuance of a writ of certiorarified mandamus, to call for the records on the file of the first respondent in G.D.No.3623, dated 10.01.2016; quash the same and direct the first respondent to release the goods detained in G.D.No.3623, dated 10.01.2016, along with vehicle No.AP 07 TC 8489.

For petitioner : Mr.S.N.Kirubanandam

For respondents 1 & 3 : Mr.Kanmani Annamalai,
Addl.Govt.Pleader.

For respondent 2 : Mr.A.S.Bharathi,
Govt.Advocate (Puducherry),
for M/s.M.Govindaraj,
Govt.Pleader (Puducherry).

O R D E R

For non-generation of transit passes, the goods of the petitioner came to be detained at the Checkpost by the first respondent officials, against which, the petitioner is before this Court, by way of this Writ Petition.

2. Learned counsel for the petitioner would submit, that the petitioner is inclined to pay the tax, to be quantified by the respondents.

3. Since the value of the goods amounts to Rs.14,21,427, and the rate of tax is 5%, the petitioner is directed to pay a sum of Rs.70,000/- to the first respondent/Department, and, on such payment, the goods of the petitioner shall be released forthwith by the respondents. It is made clear, that all other proceedings relating to composition of offences shall be gone into, in the manner known to law.

4. Writ Petition is disposed of accordingly. No costs. Consequently, the connected W.M.P.Nos.1199 and 1200 of 2016 are closed.

dixit

Sd/-

Asst.Registrar

/true copy/

Sub Asst. Registrar

To

- 1.The Deputy Commercial Tax Officer,
Kandamangalam Check Post, Lingareddypalayam,
Villupuram District.
- 2.The Assessing Authority,
Puducherry Assessment Circle,
Puducherry.
- 3.The Assessing Authority/Assistant Commissioner (CT),
Hosur Assessment Circle, Hosur, Tamil Nadu.

+ 1 cc to Mr.S.N.Kirubanandam, Advocate Sr 2392
+1cc to the Government Pleader cum Public Prosecutor(Pondy),
S.R.No.2409 (19.05.2016)

KR/12/1/16

W.P.No.1437 OF 2016