

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:21.06.2016

C O R A M

THE HON'BLE Mr.JUSTICE T.S.SIVAGNANAM

W.P.No.14557 of 2016 and
W.M.P.No.12739 of 2016

M/s.Makysh Polymers Private Limited,
Rep. by Its Authorised Signatory,
No.8 4 52/2, D.Mailardevpally,
Rajendra Nagar, Hyderabad,
Telangana - 500 012.

... Petitioner

Vs

- 1.The Deputy Commissioner (CT),
Enforcement (North),
Chennai - 600 006.
- 2.The Deputy Commercial Tax Officer (CT),
Roving Squad - V, Enforcement (North)
Chennai - 600 006.

... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records of the 2nd respondent in G.D.No.2008/2016-17/R.S.V(N), dt:14.04.2016 and quash the same and further direct the respondents to release the consignment detained on 14.04.2016.

For petitioner ... Ms.C.Rekha Kumari

For respondents ... Mr.V.Haribabu
Additional Government Pleader

ORDER

Heard Ms.C.Rekha Kumari, learned counsel for the petitioner and Mr.V.Haribabu, learned Additional Government Pleader accepting notice on behalf of the respondents and with their consent, the writ petition is taken up for final disposal.

2.The petitioner, who is a registered dealer on the file of the Assistant Commissioner (CT), Large Tax Payer's Unit, Charminar Division, Hyderabad under the provisions of the Andra Pradesh Value Added Tax Act and Central Sales Tax Act, 1956, has filed this writ petition challenging the goods detention notice dated 14.04.2016. Even before this Court could entertain the

writ petition, the goods have been released and this has been recorded by this Court in its order dated 20.04.2016 in W.M.P.No.12739 of 2016.

3.The learned counsel for the petitioner submitted that the petitioner, being a dealer registered outside the State of Tamil Nadu and not within the State of Tamil Nadu, may be granted an opportunity to appear before the 1st respondent and produce all records to substantiate their case that the consignment were covered by required documentary evidence as prescribed under Section 69 of the Tamil Nadu Value Added Tax Act and the petitioner had produced Form LL before the 2nd respondent which were refused to be considered.

4.Considering the limited prayer sought for by the petitioner, this Court is inclined to grant permission to the petitioner to appear before the 1st respondent and produce necessary records. Accordingly, the Writ Petition is disposed of, by directing the petitioner to appear before the 1st respondent along with the copy of this order and produce all records and the 1st respondent, on consideration of the records and upon satisfaction of proof, is directed to proceed further in accordance with law and pass a speaking order. The above direction shall be complied with by the 1st respondent within a period of three weeks from the date on which the petitioner appears before the 1st respondent with records. No costs. Consequently, connected Miscellaneous Petition is closed.

-s/d-
Assistant Registrar (CSIV)

True Copy

Sub-Assistant Registrar

sgl

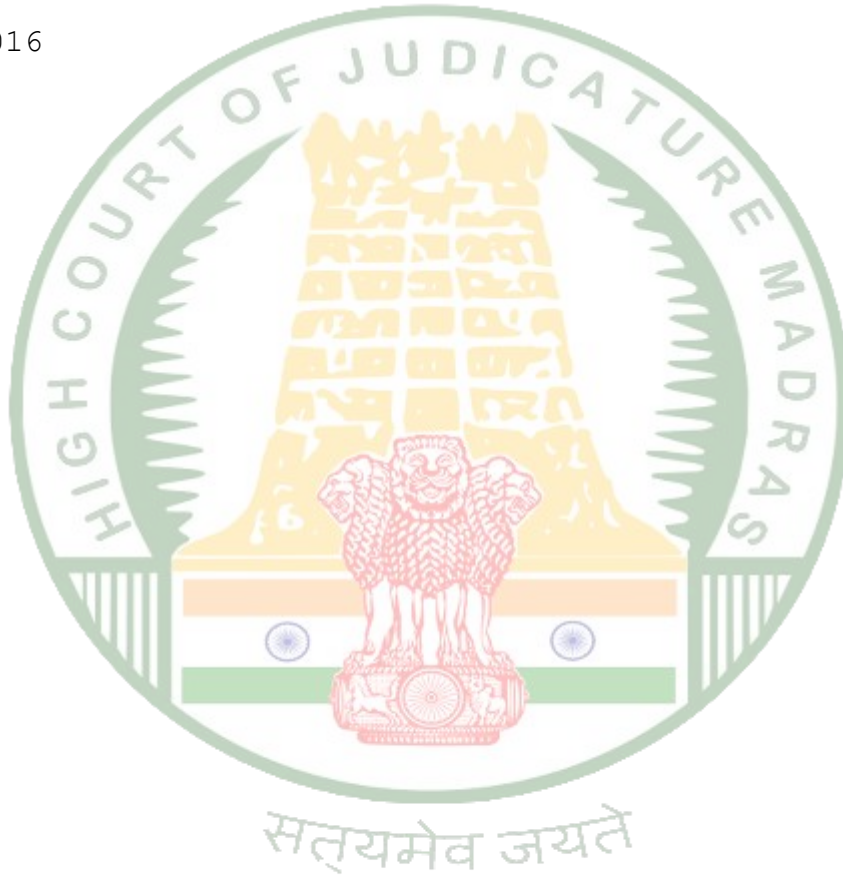
To

- 1.The Deputy Commissioner (CT),
Enforcement (North),
Chennai - 600 006.
- 2.The Deputy Commercial Tax Officer (CT),
Roving Squad - V, Enforcement (North)
Chennai - 600 006.

+1 cc to M/s.C.Rekha Kumari Advocate sr.34047
+1 cc to Special Government pleader (Taxes)
High Court Madras sr.34789

W.P.No.14557 of 2016

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