

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.04.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.15065 of 2016 &
W.M.P.No.13142 of 2016

M/s. TRS Traders

Represented by its Proprietor Mr.Ranjit Kumar

Son of Mr.Subramaniam

door No.23, Kumar Nagar

Elementary school Street

Tirupur - 641 603

.. Petitioner

v.

1. The Assistant Commissioner
Tirupur North assessment Circle
Tirupur.

2. The Commerical Tax Roving Squad
Palladam Roving Squad
Tirupur

.. Respondents

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records pertaining to the show cause notice dated 15.04.2016 issued by the 2nd respondent in GDR No.33821/2016-17 and quash the same.

For Petitioner : Mr.K.Vignesh Karthick

For Respondent : Mr.Cibi Vishnu
Addl. Govt. Pleader (Taxes)

ORDER

The petitioner has filed the above writ petition to issue a Writ of Certiorari to call for the records pertaining to the show cause notice dated 15.04.2016 issued by the 2nd respondent in GDR No.33821/2016-17 and quash the same.

2. It is the case of the petitioner that they consigned the goods with the transporter along with the invoices and TIN certificate on 11.4.2016. While the good were being transported, the vehicle was intercepted by the 2nd respondent and seized along with the goods transported. In spite of the

petitioner's representation, the 2nd respondent refused to release the vehicle and the goods.

3. Mr.K.Vignesh Karthick, learned counsel appearing for the petitioner submitted that the petitioner is willing to pay the one time tax component to be quantified by the 2nd respondent and on payment of one time tax, the 2nd respondent may be directed to release the vehicle and the goods.

3. Mr.Cibi Vishnu, learned Additional Government Pleader (Taxes), takes notice for the respondents and submitted that on payment of one time tax to be quantified by the 2nd respondent, the 2nd respondent may be directed to release the vehicle and the goods.

4. Having regard to the submissions made by the learned counsel on either side, I direct the 2nd respondent to quantify the one time tax component payable by the petitioner, within a period of two days from the date of receipt of a copy of this order and on payment of one time tax to be quantified by the 2nd respondent, the 2nd respondent is directed to release the vehicle and the goods forthwith.

With these observations, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Rj

-s/d-

Assistant Registrar(CS-II)

True Copy

Sub-Assistant Registrar

To

1. The Assistant Commissioner
Tiruppur North assessment Circle
Tiruppur.

2. The Commerical Tax Roving Squad
Palladam Roving Squad
Tiruppur

+ 1 cc to Mr.K.Vignesh Karthick, Advocate 25299

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