IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.04.2016

CORAM

THE Hon'ble Mr.JUSTICE M. DURAISWAMY

W.P.No.15883 of 2016
and WMP No.13778of 2016

Plastometal Impex,
rep by its Authorised Signatory,
No.11/1, EVK Sampath Road,
Ground Floor, Annexe Building,
Vepery, Chennai .... Petitioner

vs

The Commercial Tax Officer,
Roving Squad-I,
Enforcement (North),
Chennai-600 006 .... Respondent

Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorarified Mandamus to call for the entire records of the respondent in G.D.No.22/16-17 dated 22.04.2016 and quash the order passed therein and direct the respondent to release the detained goods of the petitioner forthwith.

For petitioner : Mr.A.P. Srinivas
For respondent : Mr.S. Manoharan Sundaram AGP

ORDER

The petitioner has filed the writ petition for issuance of a Writ of Certiorarified Mandamus to call for the records on the file of the respondent in G.D.No.22/16-17 dated 22.04.2016 and to quash the same and to direct the respondent to release the goods detained.

2. According to the petitioner, it is a registered dealer on the file of the Assistant Commissioner (CT), (Main), Vepery. The petitioner imported the goods and sold the same under TNVAT Act. On 22.04.2016, when the goods are in movement, with necessary documents, as prescribed under the TNVAT Act, 2006,

the respondent had intercepted the goods and detained the same. The respondent issued the Goods Detention Order on 22.04.2016.

3. Mr.A.P. Srinivas, learned counsel appearing for the petitioner, submitted that the petitioner is willing to pay the one time tax component, to be quantified by the respondent, and on payment of one time tax, the respondent may be directed to release the goods.

4. Mr.S. Manoharan Sundaram, learned Additional Government Pleader, taking notice for the respondent, submitted that on payment of one time tax, to be quantified by the respondent, the goods may be released to the petitioner.

5. In view of the submissions made by the learned counsel on either side, I direct the respondent to quantify the one time tax component, payable by the petitioner, within 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 respondent, the respondent is directed to release the goods forthwith. Liberty is given to the respodnent to initiate appropriate proceedings for compounding offiences. With these observations, the writ petition is disposed of. No costs. Consequently, connected MP is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

The Commercial Tax Officer,
Roving Squad-I,
Enforcement (North),
Chennai-600 006

+1cc to Mr.A.P.Srinivas, Advocate sr.26006

WP.No.15883/2016

gr[co]
srg 26/04/2016