

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.04.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.Nos.16003 & 16004 of 2016

M/s.Bharath Trading Company,
rep by its Manager,
No.3, Rome Nagar, 1st Cross Street,
Moolakulam, Pondicherry-605 010. ...Petitioner in both W.Ps

Vs.

Deputy Commercial Tax Officer,
Roving Squad - III,
Enforcement Central, Greams Road,
Chennai - 600 006. ...Respondent in both W.Ps

Petitions filed under Article 226 of The Constitution of India praying to issue a writ of certiorarified mandamus to call for the records of the respondent in G.D.No.1162/2015-16/RS-III(C) and G.D.No.1163/2015-16/RS-III(C) dated 28.03.2016 respectively and to quash the detention orders as illegal and contrary to the provisions of the TNVAT Act and direct the respondent to release the goods.

For Petitioner : Mr.C.Baktha Siromoni
(in both W.Ps)

For Respondent : Mr.Manoharan Sundaram,
(in both W.Ps) Additional Government Pleader (Tax)

C O M M O N O R D E R

The petitioner has filed the above Writ Petitions to issue writs of certiorarified mandamus to call for the records of the respondent dated 28.03.2016 and to quash the detention orders and to direct the respondent to release the goods.

2.It is the case of the petitioner that the goods were detained by the respondent on 28.03.2016 under the Goods Detention Order dated 28.03.2016. The learned counsel for the petitioner submitted that the petitioner is willing to pay the One Time Tax to be quantified by the respondent.

3.Mr.Manoharan Sundaram, learned Additional Government Pleader (Tax) taking notice for the respondent submitted that the petitioner is not a Dealer, therefore, on payment of the One Time Tax to be quantified by the respondent, the respondent may be directed to release the goods, however, the

compounding proceedings may be adjudicated in accordance with law by the respondent.

4.Having regard to the submissions made by the learned counsel on either side, the respondent is directed to quantify the One Time Tax payable by the petitioner within two days from the date of receipt of a copy of this order and on payment of the One Time Tax, the respondent is directed to release the goods forthwith. The respondent is also directed to adjudicate the compounding proceedings in accordance with law.

5.With these observations, the Writ Petitions are disposed of. No costs.

Sd/-
Assistant Registrar(V)

//True Copy//

Sub Assistant Registrar

va

To

Deputy Commercial Tax Officer,
Roving Squad - III,
Enforcement Central, Greams Road,
Chennai - 600 006.

+1cc to Mr.C Baktha Siromoni, Advocate, S.R.No.27150
+1cc to the Government Pleader, S.R.No.27121

TEJ(CO)
EU(29/04/2016)

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