

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.05.2016

CORAM

THE HONOURABLE MR.JUSTICE N. KIRUBAKARAN

W.P.No.17715 of 2016

and

W.M.P.Nos.15412 & 15413 of 2016

M/s.S.Cube Engineering
rep by its Proprietor - K.Subramaniam,
No.2, Narayanasamy Nagar,
Singanallur, Coimbatore - 641 005,
Coimbatore District. ... Petitioner

Vs.

1. The Assistant Commissioner (CT),
Singanallur Circle, Coimbatore - 641 018,
Coimbatore District.
2. The Check Post Officer,
Deputy Commercial Tax Officer,
Bannari, Erode District. Respondents

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of certiorari to call for the records on the file of the 2nd respondent in the impugned proceedings in Goods Detention Notice No.00012026 dated 01.05.2016 and to quash the same as illegal and against the provisions of the act.

For Petitioner : Mrs.R.Hemalatha

For Respondents : Mr.V.Haribabu,
Government Advocate (Tax)

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O R D E R

By consent, the Writ Petition has been taken up for final disposal.

2.The petitioner is a manufacturer of MS, SS, Gunmetal, Copper, Aluminium Cast Iron material and registered dealer on the file of the Assistant Commissioner (CT), Singanallur Circle,

Coimbatore. The petitioner intended to purchase CNG Lathe Model: Spinner 18, for which they placed order with M/s.Askar Microns Pvt. Ltd., Mysore. The said Company had raised Excise and Tax Invoice cum Delivery Challan No.19 for Rs.22,95,000/-. The said Company moved the consignment on 30.04.2016 in a vehicle, which was stopped by the 2nd respondent at the Check Post on 01.05.2016 for verifying the documents. The petitioner firm's Registration Number under TIN VAT Act has been cancelled with effect from 04.08.2014 and therefore, necessary tax has to be recovered. Observing the same, the goods were detained by the detention order dated 01.05.2016. The said order is being challenged before this Court in this Writ Petition.

3.Heard Mrs.R.Hemalatha, learned counsel for the petitioner and Mr.V.Haribabu, learned Government Advocate (Tax) for the respondents.

4.In similar circumstances, this Court had already passed orders in W.P.No.908 of 2016 dated 08.01.2016, directing the 2nd respondent therein to quantify the tax to be paid by the petitioner and on such quantification, the petitioner was directed to pay the entire amount and to release the goods forthwith on payment.

5.Following the same, this Court also directs the 2nd respondent to quantify the tax payable by the petitioner within two days from the date of receipt of a copy of this order and on such payment, the goods are directed to be released forthwith.

6.With the above direction, the Writ Petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Vacation Officer

//True Copy//

Sub Assistant Registrar

va

To

1. The Assistant Commissioner (CT),
Singanallur Circle, Coimbatore - 641 018,
Coimbatore District.

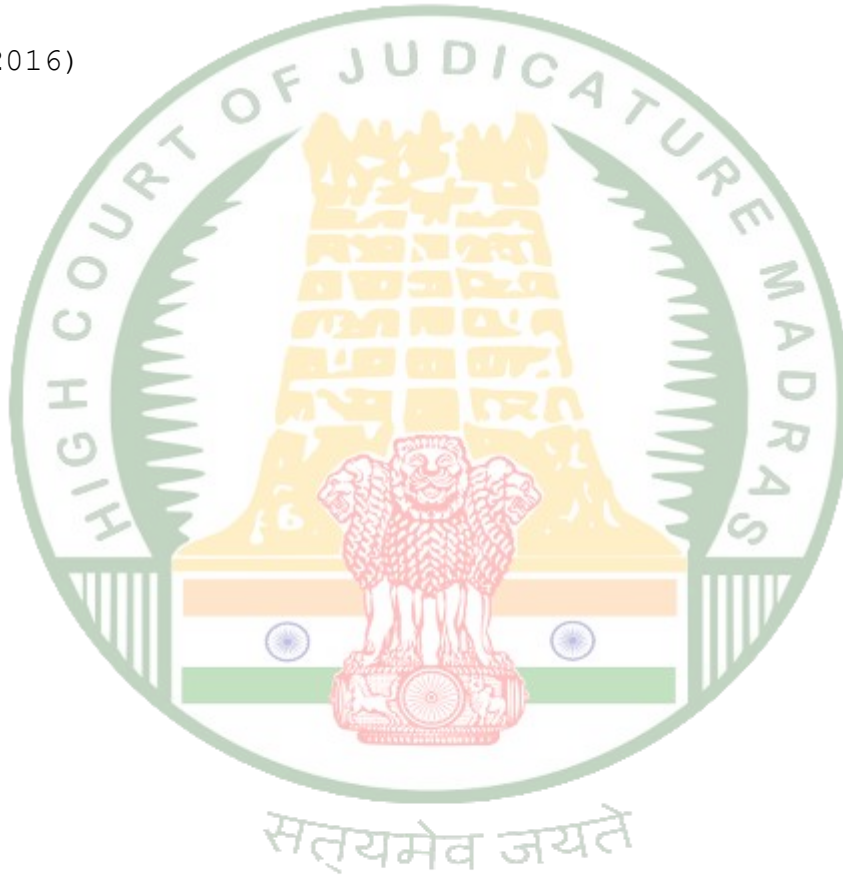
2. The Check Post Officer,
Deputy Commercial Tax Officer,
Bannari, Erode District.

+lcc to Mrs.R.Hemalatha, Advocate, S.R.No.28260

W.P.No.17715 of 2016
and

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PA (CO)
CA(13/05/2016)



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