

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.05.2016

CORAM

THE HONOURABLE MR.JUSTICE N. KIRUBAKARAN

W.P.No.17716 of 2016  
and  
W.M.P.No.15414 of 2016

M/s.Ruei Industries,  
rep by its Proprietor - S.Pandurangan,  
No.6B, Semmanaicken Palayam Road,  
Opp Adithiya International School,  
Idigarai, Coimbatore - 641 022,  
Coimbatore District. .... Petitioner

Vs.

1. The Assistant Commissioner (CT),  
Avarampalayam Circle, Coimbatore,  
Coimbatore District.
2. The Commercial Tax Officer,  
(Enforcement) (Roving Squad),  
Villupuram, Villupuram 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.1129 dated 05.05.2016 and the consequential compounding notice dated 05.05.2016 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)

O R D E R

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

2.The petitioner is a manufacturer of Woodworking Machinery like Edge banding Machine, Sliding Panel Saw and Post Forming Machine and an assessee on the file of the Assistant Commissioner (CT), Avarampalayam Circle, Coimbatore.

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

4.The petitioner's goods were detained by the 2nd respondent during the verification of documents done in the Check Post regarding the transportation of the goods and the goods were detained by virtue of the order dated 05.05.2016. The 2nd respondent also quantified the tax at Rs.1,89,286/-. As far as the penalty is concerned, the petitioner has to file a revision before the concerned authority. As the 2nd respondent has already quantified the amount at Rs.1,89,286/-, the petitioner is directed to pay the same and on such payment, the goods are directed to be released forthwith.

5.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),  
Avarampalayam Circle, Coimbatore,  
Coimbatore District.
2. The Commercial Tax Officer,  
(Enforcement) (Roving Squad),  
Villupuram, Villupuram District.

+1cc to Mrs.R.Hemalatha, Advocate, S.R.No.28261

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