IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.05.2016

CORAM

THE HONOURABLE MR.JUSTICE N.KIRUBAKARAN

W.P.No.17934 of 2016
And
W.M.P.No.15628 of 2016

Tvl.Shree Shyam Impex
Represented by its Proprietor,
Amit Kumar Gupta. ... Petitioner

Vs.

1.The Deputy Commercial Tax Officer
Roving Squad - IV, Enforcement (North),
Greems Road, Chennai - 600 006.

2.The Assistant Commissioner (CT),
Choolai Assessment Circle,
Chennai - 600 112. ... Respondents

Prayer:
Petition filed under section 226 of the Constitution of India to issue a Writ of Mandamus directing the 1st respondent to release the consignment with lorry detained on 03.05.2016 pursuant to his Goods Detention Notice No.1519/2016-17 dated 03.05.2016 immediately.

For Petitioner : Mr.R.Senniappan
For Respondents : Mr.V.Haribabu
Government Advocate (Tax)

O R D E R

By consent, the writ petition is taken up for final disposal.

2.The petitioner is a registered dealer under the TNVAT Act, 2006 and assessee on the file of the second respondent and also registered dealer under the CST Act, 1956. He is a dealer in buying and selling of plywood. The petitioner has transported plywood for supply to the dealer in Karnataka State with the requisite documents namely, invoice bearing No.SB0444 dated 03.05.2016. However, the first respondent intercepted the vehicle during the movement for verification and detained the goods stating that the petitioner's goods have been taken in a wrong route. Therefore, the petitioner is before this Court seeking a direction to the first respondent to release the consignment detained on 03.05.2016.

3.Heard Mr.R.Senniappan, learned counsel appearing for the petitioner and Mr.V.Haribabu, learned Government Advocate (Taxes).

4.In similar circumstances, this Court in W.P.No.14836 of 2015 dated 20.05.2015, has directed the petitioner therein to pay one time tax on behalf of the customers and on such payment being made by the petitioner, the second respondent therein was directed to release the goods.

5.Considering the submissions made on either side and the order dated 20.05.2015 cited supra, this Court directs the petitioner to pay tax at the rate of 2% under the CST Act on the value of the invoice. On such payment being made by the petitioner, the first respondent is directed to release the goods detained by him. It is also made clear that the petitioner shall co-operate in the adjudication proceedings.

6.The writ petition is disposed of with the above observation. No costs. Consequently, the connected miscellaneous petition is also closed.

Sd/-
Vocation Officer.

//True Copy//

Sub Assistant Registrar

pri

To

1.The Deputy Commercial Tax Officer
Roving Squad - IV, Enforcement (North),
Greems Road, Chennai - 600 006.

2.The Assistant Commissioner (CT),
Choolai Assessment Circle,
Chennai - 600 112.

1 cc to Mr.R.Senniappan, Advocate, sr.28342

W.P.No.17934 of 2016
And W.M.P.No.15628 of 2016

lrs co
kra 13.05.2016