IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE:14.06.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.19926 of 2016
&
WMP No.17182 of 2016

1. Selathaar Tanning Industry Private Limited
rep. By its Director Mr.Jamalur Razack
.. Petitioner

Vs.

1. The Commercial Tax Officer
Enforcement Wing (Roving squad)
Villupuram. .. Responent

Prayer: The Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of certiorarified mandamus to call for the impugned proceedings of the respondent passed in G.D.R.No.1136/2016-17 dated 02.06.2016 and quash the same and further direct the respondent to release the consignment at once.

For Petitioner : Mr.N.Murali

For Respondent : Mr.Manokaran Sundaram
Additional Government Pleader

O R D E R

Heard Mr.N.Murali, learned Counsel appearing for the petitioner and Mr.Manokaran Sundaram, learned counsel appearing on behalf of the respondent and with the consent of learned counsel appearing on either side, this writ petition is taken up for final disposal.

2.The petitioner is a registered dealer on the file of the Assistant Commissioner (CT), Periamet Assessment Circle, Chennai. The petitioner is said to be engagted in the manufacture of Finished Leathers, Leather Garments, Leather Goods and Accessories and having their manufacturing unit at Trichy. The petitioner states that they also do Job Works for other manufacturers/traders of Hides and Skins.

3.According to the petitioner they did Job Work for a Company at Chennai, who is also an assessee under the Tamil Nadu Value Added Tax in Vepery Assessment Circle and after completion of the Job Work, the goods were moved to Chennai. When the consignment was in transit, the same was detained by the respondent and the impugned Goods Detention Notice dated 02.06.2016, was issued.

4.Though various grounds have been raised by the petitioner, the learned counsel for the petitioner on instructions submit that the petitioner is ready and willing to pay 'one time tax', which has been quantified in the Notice dated 03.06.2016 at Rs.2,09,348/- and the petitioner may be directed to agitate all other issues in terms of the provisions of the Act.

5.In the light of the said submissions, the petitioner is directed to pay 'one time tax' as demanded by the respondent in the notice dated 03.06.2016 immediately and on such payment, the goods shall be forthwith released, leaving it open to the petitioner to work their other remedies available under the provisions of the TNVAT Act and the payment of 'one time tax', shall be without prejudice to the rights and contentions of the petitioners in the proceedings that may be initiated.

The Writ Petition is disposed of accordingly. No costs. Consequently, connected Miscellaneous Petition is closed.

Rpa

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

1 The Commercial Tax Officer
Enforcement Wing (Roving squad)
Villupuram.

+ 1 cc to Mr.N.Murali, Advocate Sr 32228

KR/14/6/16