IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE:14.06.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.20016 of 2016
&
WMP No.17253 of 2016

1. Urmi Chemicals
rep. By its Authorised Signatory
.. Petitioner

Vs.

1. The Commercial Tax Officer
Enforcement, Roving squad
Vellore. .. Respondent

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 records of the respondent in his proceedings in G.D.No.531/2016-17 dated 01.06.2016 and quash this detention as illegal and contrary to the provisions of the TNVAT Act and further direct the respondent to release the goods detained as per the above impugned notice.

For Petitioner : Mr.C.Baktha Siromoni

For Respondent : Mr.Manokaran Sundaram
Additional Government Pleader

O R D E R

Heard Mr.C.Baktha Siromoni , 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 under the provisions of the Tamil Nadu Value Added Tax, 2006 (TNVAT Act) and Central Sales tax, 1956 (CST Act), on the file of the Assistant Commissioner of Commercial Taxes, Manali Circle, Chennai. The challenge in this Writ Petition is to the Goods Detention Notice issued by the respondent, detaining the goods transported from Mumbai to Chennai, on the ground that the goods were transported with defective documents and no tax invoice was raised for the Inter-State Sales.

3.The learned counsel for the petitioner on instructions submits that the petitioner is ready and willing to pay 'one time tax', which has been quantified at Rs.1,43,909/- and the respondent may be directed to release the goods, giving liberty to the petitioner to raise all other issues , by availing the remedy under the TNVAT Act.

4.Heard the learned Additional Government Pleader on the above submissions.

5.Considering the fact that the petitioner is ready and willing to pay the 'one time tax' as demanded by the respondent in the Compounding Notice dated 03.06.2016, and on such remittance on 'one time tax', the goods shall be forthwith released by the respondent. It is made clear that the payment of 'one time tax', shall be without prejudice to the rights and contentions of the petitioners to avail other remedies available to them under the provisions of the TNVAT Act.

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, Roving squad
Vellore.

+ 1 cc to The Spl.Govt.Pleader (Taxes), Hct, Mds-104.
Sr 32014

+ 1 cc to Mr.C.Baktha Siromoni, Advocate Sr 31858

KR/14/6/16