IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 14.06.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.20030 & 20031 of 2016 &
WMP Nos.17263 & 17264 of 2016

Tvl.Selvi Traders .. Petitioner in W.P.20030/2016
Tvl.Nathan Traders .. Petitioner in W.P.20031/2016

Vs.

1.The Commercial Tax Officer(Enf)
Roving Squad,
Namakkal.

2.The Assistant Commissioner(CT)
Rural Assessment Circle
Mohanur Road
Namakkal.

.. Respondents in both W.Ps.

COMMON PRAYER

Petitions filed under Article 226 of The Constitution of India praying to issue writ of certiorari to call for the records on the files of the 1st respondent in Goods Detention Notice Nos.00002021/ 2016-17 dated 03.06.2016 and quash the same in so far as the goods related to the petitioners are concerned only as being without jurisdiction and authority of law.

For Petitioners : Mr.R.senniappan
(in both W.Ps)

For Respondents : Mr.Manokaran Sundaram
(in both W.Ps) Addl.Government Pleader

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C O M M O N O R D E R

Heard Mr.R.Senniappan, learned Counsel appearing for the petitioners and Mr.Manokaran Sundaram, learned counsel appearing on behalf of the respondents and with the consent of learned counsel appearing on either side, these writ petitions are taken up for final disposal.

2.The petitioners who are registered dealers under the provisions of the Tamil Nadu Value Added Tax Act (TNVAT Act) have filed these Writ Petitions challenging the Detention Notices issued by the first respondent.

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3.Though several grounds have been raised by the petitioners challenging the impugned notices dated 03.06.2016, the learned counsel for the petitioners on instructions from the petitioners submitted that the petitioners are ready and willing to pay the 'one time tax' as quantified by the first respondent and the first respondent may be directed to release the goods and the petitioners may be granted liberty to pursue other remedies available to them under provisions of the TNVAT Act, 2006.

4.The learned Additional Government Pleader on instructions submitted that the petitioners may be directed to pay the 'one time tax' and the goods may be directed to be released, leaving it open to the petitioners to work out the other remedies available to them under the provisions of the TNVAT Act.

5.In the light of the above, there will be a direction to the petitioners to pay 'one time tax' as quantified by the first respondent and as and when tax is remitted by the petitioners, the goods shall be forthwith released and it is made clear that the remittances are without prejudice to the rights of the petitioners and the petitioners are at liberty to avail other remedies available under the TNVAT Act, against the proceedings initiated against him.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

r p a

To

1 The Commercial Tax Officer (Enf)
Roving Squad, Namakkal.

2 The Assistant Commissioner(CT)
Rural Assessment Circle
Mohanur Road, Namakkal.

+2ccs to M/s. R. Senniappan, Advocate, S.R.No.32058 & 32059
+1cc to the Special Government Pleader, S.R.No.32017 & 32578

RSK(CO)
EU(16/06/2016)

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