

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.06.2016

CORAM

THE HON'BLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.20520 of 2016

M/s.Sun Impex,
rep by Proprietor,
No.87-A, Kannai Amman Nagar,
Vanagaram,
Chennai-600 095.

.. Petitioner

Vs.

The Deputy Commercial Tax Officer,
Roving Squad-I,
Enforcement (North),
Chennai-600 006.

.. Respondent

The writ petition is filed under Article 226 of the Constitution of India praying for the issue of a writ of certiorarified mandamus to call for the records of the respondent in G.D.No.41/2016-17, dated 7.6.2016 and quash the same with consequential direction to the respondent to release the goods and vehicle without imposing any condition of payment of one time tax and double the amount of tax as compounding fee.

For Petitioner : Mr.Md.Ghafoor Ur Rahman

For Respondent : Mr.S.Kanmani Annamalai, AGP

ORDER

Heard Mr.Md.Ghafoor Ur Rahman, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader, accepting notice, for the respondent.

2 The petitioner has filed this writ petition, challenging the compounding notice issued by the respondent, by which the goods transported by the petitioner have been detained along with the vehicle bearing registration No.TN 04 AJ 7885.

3 The learned counsel for the petitioner, on instructions, submits that the petitioner is ready to pay the one time tax and prays that the goods along with vehicle may be released.

4 The learned Additional Government Pleader submits that if the petitioner pays the one time tax, the respondent may be directed to release the goods.

5 In the light of the above stand taken by the petitioner, there shall be a direction to the petitioner to remit one time tax, as demanded by the respondent. If the same is remitted, the goods along with the vehicle shall forthwith be released by the respondent. Thereafter, it is open to the petitioner to work out the other remedies available under the provisions of the Tamil Nadu Value Added Tax Act, 2006 to challenge the demand or seek for adjustment of tax. With the above directions, the writ petition is disposed of. No costs.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

To

The Deputy Commercial Tax Officer,
Roving Squad-I,
Enforcement (North),
Chennai-600 006.

+1cc to Mr.Md.Ghafoor Ur Rahman, Advocate Sr.33453
+1cc to Special Government Pleader Sr.33559

सत्यमेव जयते

W.P.No.20520 of 2016

WEB COPY

sks[co]
srg 17/06/2016