

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.06.2016

CORAM

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

W.P.No.20596 of 2016

and

W.M.P. No.17699 of 2016

Tvl.Thirumalai Fabrics & Garments,
represented by its Proprietor,
K.Diniesh Kumar,
Selva Vinayagar Koil Lane,
Nall Road,
Tirupur-641 602.

... Petitioner

Vs.

- 1.The Commercial Tax Officer,
(Enforcement),
Roving Squad-II,
Coimbatore-18.
- 2.The Assistant Commissioner (CTO)
Lakshmi Nagar Assessment Circle,
Tirupur.

... Respondents

The writ petition is filed under Article 226 of the Constitution of India praying for the issue of a writ of certiorari to call for the records of the first respondent in GDR.No. /2015-16 / O.R.No. No.36167, dated 8.6.2016 and quash the same as being without jurisdiction and authority of law.

For Petitioner : Mr.R.Senniappan

For Respondents : Mr. S.Kanmani Annamalai, AGP

ORDER

Heard Mr.R.Senniappan, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader, accepting notice, for the respondents.

2 The petitioner has filed this writ petition, challenging the show cause notice for composition of offence and for the goods detained. The learned counsel for the petitioner, on instructions, submits that the first respondent may be

directed to quantify the one time tax. The petitioner is ready and willing to pay the same without prejudice and thereafter, will file revision before the revisional authority.

3 Accordingly, there will be a direction to the first respondent to quantify the one time tax, intimate the same to the petitioner within one day and on the petitioner remitting the tax amount, the goods shall forthwith be released. Thereafter, it is open to the petitioner to approach the revisional authority for appropriate relief. With the above directions, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar (CS-VI)

//True Copy//

Sub Assistant Registrar

vvk

To

- 1.The Commercial Tax Officer,
(Enforcement),
Roving Squad-II,
Coimbatore-18.
- 2.The Assistant Commissioner (CTO)
Lakshmi Nagar Assessment Circle,
Tirupur.

1 cc to R.Senniappan, Advocate, sr.33359

1 cc to Special Government Pleader (Taxes), sr.33560

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kra 17.06.2016

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