IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.6.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.20842 of 2016

M/s.Arif & Sons India Ltd.,
rep.by its Director,
No.490/1, Inner Ring Road,
Jawaharlal Nehru Salai,
Madhavaram,Chennai-600 060 ... Petitioner

Vs

Deputy Commercial Tax Officer,
Roving Squad III, Enforcement,
Central, Chennai-600 006 ... Respondent

Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus calling for the records of the respondent in his proceedings in G.D.No.1040/2016-17/RS-III(C) dated 11.6.2016 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.V.Haribabu,A.G.P.

ORDER

Heard Mr.C.Baktha Siromoni, learned counsel for the petitioner and Mr.V.Haribabu, learned Additional Government Pleader, who takes notice for the respondent and with the consent of parties, the writ petition itself is taken up for final disposal.

2. The petitioner has filed this writ petition challenging the Goods Detention Notice issued by the respondent, dated 11.06.2016. The reason for detention, as stated in the impugned notice, is that the driver of the vehicle has given invoices, on verification of the same it is seen that the dealer has not filed their monthly returns for the month of April 2016 and also not paid tax and therefore, the goods have been detained.

3. The learned counsel for the petitioner, on instructions, submitted that the petitioner is ready and willing to pay One Time Tax and thereafter, they will contest the proceedings, by filing a revision petition.

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

5. In the light of the above, the petitioner is directed to remit One Time Tax, which shall be quantified by the respondent and while doing so, the respondent shall not include the gross profit or handing charges and he shall compute the tax alone. This computation should be done within a period of 24 hours and on intimation, the petitioner is directed to remit the same and on such remittance, the goods in question shall forthwith be released. Thereafter, it is open to the petitioner to work out their remedies under the provisions of the TNVAT Act, challenging the proceedings initiated by the respondent.

6. The writ petition is disposed of accordingly. No costs.

msk

s/d-
Assistant Registrar(CS-VII)

True Copy

Sub-Assistant Registrar

To

Deputy Commercial Tax Officer,
Roving Squad III, Enforcement,
Central, Chennai-600 006

+ 1 cc to Mr.C.Baktha Siromoni, Advocate, SR 33748

ctk(co)
prk20/6

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