

In the High Court of Judicature at Madras

Dated : 23.6.2016

Coram :

The Honourable Mr. Justice T.S. SIVAGNANAM

Writ Petition No.21537 of 2016 and WMP.No.18409 of 2016

M/s. Seetu Electricals, rep.
by its Authorized Signatory

...Petitioner

Vs

The Commercial Tax Officer,
Special Roving Squad,
Enforcement, Chennai-6.

...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari and Mandamus to call for the records of the respondent in his proceedings in G.D.No.14/Special R.S dated 15.3.2016, quash the goods detention proceeding as illegal and contrary to the provisions of the Tamil Nadu Value Added Tax Act, 2006 and direct the respondent to release the goods.

For Petitioner : Mr.C.Baktha Siromani

For Respondent : Mr.V.Haribabu, AGP

ORDER

Mr.V.Haribabu, learned Additional Government Pleader takes notice for the respondent. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner, which is a registered dealer under the provisions of the Tamil Nadu Value Added Tax Act, 2006, has challenged the goods detention notice issued by the respondent, by which, the goods have been detained on the ground that there is a huge price variation and in order to ascertain the genuineness of the transaction, the Officer concerned detained the same.

3. The learned counsel for the petitioner submits that he has instructions to state that the petitioner is ready and willing to pay one time tax and that the goods may be directed to be released.

4. In turn, the learned Additional Government Pleader submits that if the petitioner remits one time tax, the goods may be directed to be released.

5. Accordingly, the writ petition is disposed of directing the respondent to quantify the one time tax within one day from the date of receipt of a copy of this order and on the petitioner remitting the one time tax, the respondent shall release the goods in question. Thereafter, it is open to the petitioner to work out their other remedies available under the provisions of the said Act. No costs. Consequently, the above WMP is closed.

Sd/-
Assistant Registrar(CCC)

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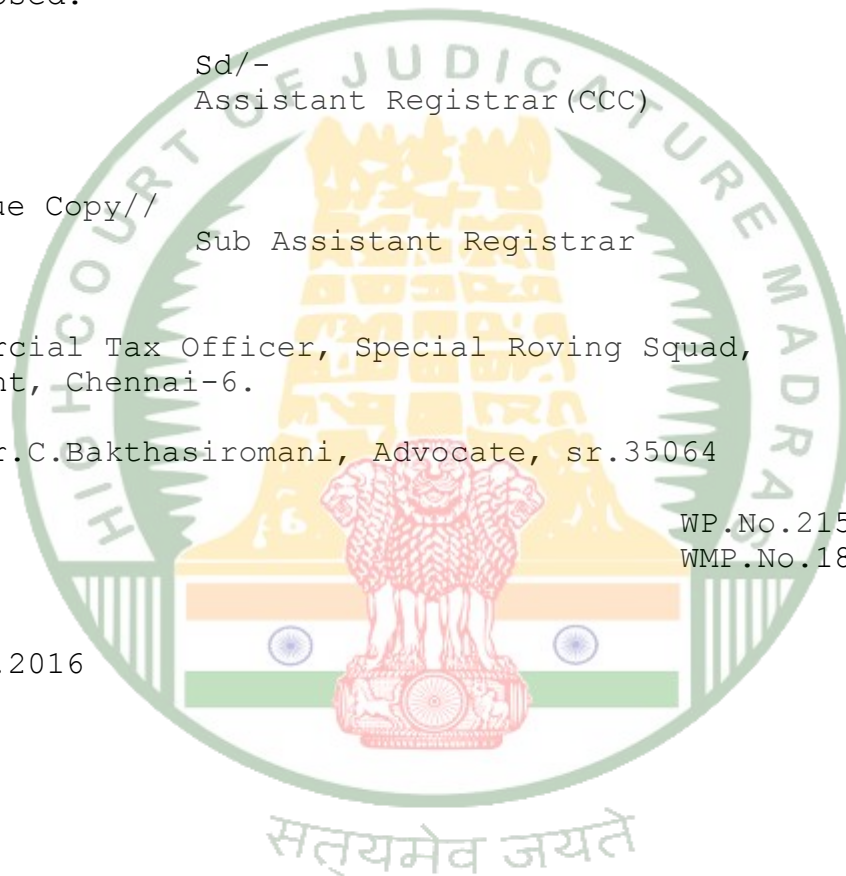
Sub Assistant Registrar

To
The Commercial Tax Officer, Special Roving Squad,
Enforcement, Chennai-6.

1 cc to Mr.C.Bakthasiromani, Advocate, sr.35064

WP.No.21537 of 2016&
WMP.No.18409 of 2016

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