

In the High Court of Judicature at Madras

Dated : 23.6.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.21553 of 2016

M/s.J.B.A.Steels Pvt. Ltd., rep.  
by its Manager S.Murugesan  
Thiruvannamalai

...Petitioner

Vs

The Deputy Commercial Tax Officer,  
Enforcement, Roving Squad, Hosur,  
Salem Division.

....Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records relating to the Goods Detention Notice No.00004102/16-17 dated 20.6.2016 on the file of the respondent herein, quash the same as being without jurisdiction and authority of law and consequently direct the respondent to release the detained goods forthwith.

For Petitioner : Mr.C.Munusamy

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 manufacturer under the provisions of the Tamil Nadu Value Added Tax Act, 2006, has challenged the goods detention notice issued by the respondent.

3. The only ground, on which, the goods have been detained, is by pointing out that the Andhra Pradesh way bill has not been produced. The petitioner had been transporting MS billets covered under invoice No.418 dated 21.6.2016. The total value of the goods as described in the invoice is Rs.9,72,453/-.

4. It is seen from the documents annexed in the typed set of papers that subsequently, the petitioner produced the way bill dated 21.6.2016 bearing way bill No.371606212637657. On a perusal of the said way bill, it is seen that the commodity,

invoice number, date, quantity and value tally with the details furnished in the invoice.

5. Therefore, the writ petition is disposed of with a direction to the respondent to consider the way bill and release the goods forthwith on production of a copy of this order. No costs.

s/d-  
Assistant Registrar(CS-III)

True Copy

Sub-Assistant Registrar

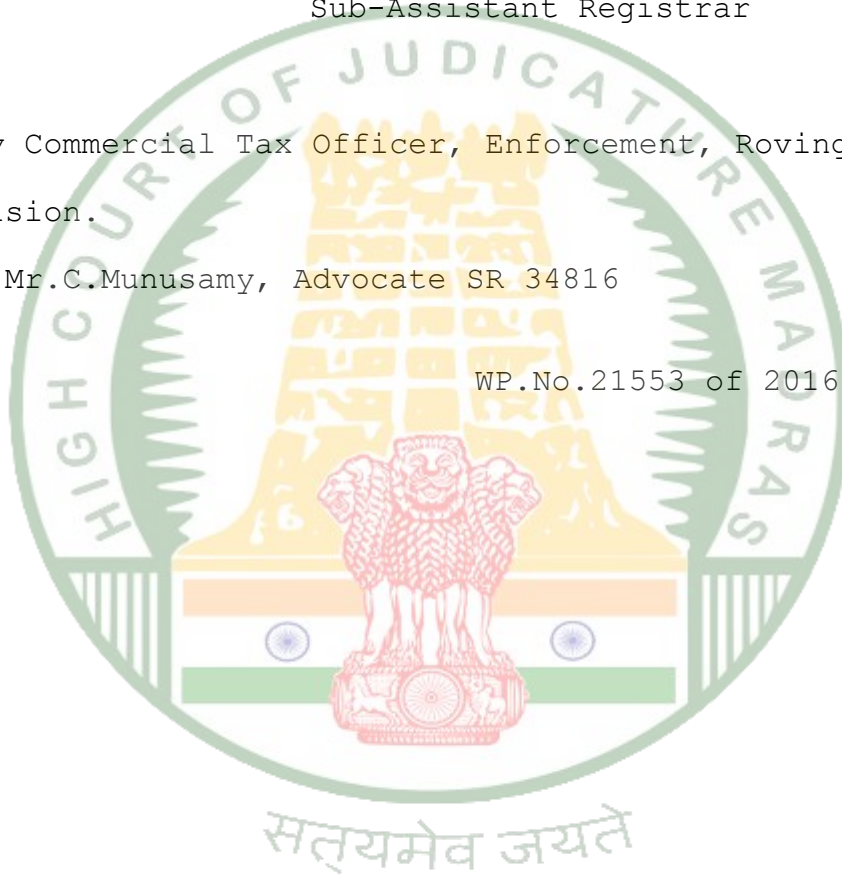
To

The Deputy Commercial Tax Officer, Enforcement, Roving Squad,  
Hosur,  
Salem Division.

+ 1 cc to Mr.C.Munusamy, Advocate SR 34816

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