

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.01.2016

CORAM:

THE HON'BLE MR.JUSTICE R.MAHADEVAN

W.P.Nos.2210 and 2211 of 2016
and WMP Nos.1903 and 1904 of 2016

M/s.South India Krishna Oil & Fats Private Limited,
represented by its Authorised Signatory
Mr.C.Jayaganapathy
C-2 and C-3, South of Sand Screen Area,
Chennai Port,
Chennai - 600 001.

... Petitioner in both W.Ps.

vs.

1. The Deputy Commercial Tax Officer,
Kandamangalam Check Post,
Lingareddypalayam.

2. The Assistant Commissioner (CT),
Palakarraii II Assessment Circle,
Trichy.

...Respondent in both W.Ps.

PRAYER in W.P.No.2210/2016 : Petition filed under Article 226 of the Constitution of India for the issuance of Writ of Certiorarified Mandamus to call for the impugned proceedings of the first respondent in G.D.No.3632/2015-2016, dated 16.01.2016, and quash the same and further direct the first respondent to release the detained consignment of RBD Palm Oil without insisting on the three times compounding fee.

PRAYER in W.P.No.2211/2016 : Petition filed under Article 226 of the Constitution of India for the issuance of Writ of Certiorarified Mandamus to call for the impugned proceedings of the first respondent in G.D.No.3633/2015-2016, dated 16.01.2016, and quash the same and further direct the first respondent to release the detained consignment of RBD Palm Oil without insisting on the three times compounding fee.

For Petitioner in : Mr.P.Rajkumar
both the W.Ps.

For Respondents : Mr.S.Kanmani Annamalai,
both the W.Ps Additional Government Pleader

C O M M O N O R D E R

The petitioner is a manufacturer and dealer in vegetable oil and they are also importing RBD Palm Oil and other vegetable oils from foreign countries. They have a storage point inside the Chennai Port.

2. The petitioner claims that they imported vegetable oil, namely, Palm Oil and transported the same to their branch at Pondicherry from their storage point at Chennai Port. During transit, the said goods have been detained by the respondents for non-production of certain documents and also for the purpose of verifying the genuineness. Seeking to quash the detention orders, these writ petitions have been filed.

3. The learned counsel for the petitioner submitted that all the required documents, namely, E-Transit Pass, Form KK, Bill of Entry as well as Branch Transfer Note have been produced before the authority. Despite the same, the goods have been detained. Hence, the learned counsel seeks appropriate direction for the release of the goods.

4. On the other hand, the learned Additional Government Pleader (Taxes) submitted that the generation of Transit Pass created a doubt on the authority, which lead to the detention of the goods and he supports the detention orders and prays for dismissal of these writ petitions.

5. This Court, considering the rival claims of both sides, is of the view that in the interest of justice, the goods shall be released on payment of necessary tax. Accordingly, the petitioner is directed to pay towards tax a sum of Rs.45,000/- (Rupees forty five thousand only) in respect of the goods covered under the proceeding in G.D.No.3632/2015-2016, dated 16.01.2016 and to pay a sum of Rs.50,000/- (Rupees fifty thousand only) in respect of the goods covered under the proceeding in G.D.No.3633/2015-2016, dated 16.01.2016 and on payment of such tax amount, the goods shall be released forthwith. It is made clear that all other proceedings with regard to composition of offences shall be dealt with in the manner known to law.

6. With the above directions, these writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

sd/-
Assistant Registrar (CO)

/TRUE COPY/

Sub-Assistant Registrar

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To

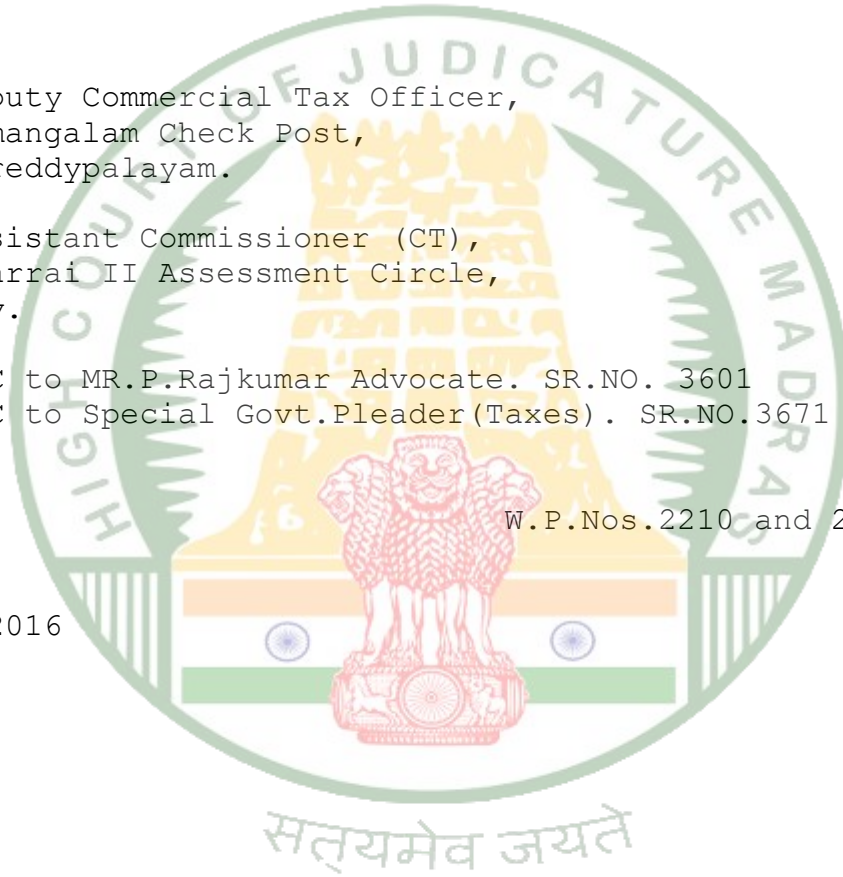
1. The Deputy Commercial Tax Officer,
Kandamangalam Check Post,
Lingareddypalayam.
2. The Assistant Commissioner (CT),
Palakarraii II Assessment Circle,
Trichy.

+1 CC to MR.P.Rajkumar Advocate. SR.NO. 3601

+1 CC to Special Govt.Pleader(Taxes). SR.NO.3671

W.P.Nos.2210 and 2211 of 2016

AR-CO
JD 22/01/2016



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