

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.6.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition No.22527 of 2016 and WMP.No.19214 of 2016

M/s.P.S.A.Logistics, Tirunelveli. ...Petitioner

Vs

The Commercial Tax Officer
(Enforcement), Roving Squad,
Cuddalore. ...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 in G.D. Notice 696/2016-17 dated 23.6.2016 issued by the respondent, quash the same as illegal, arbitrary and in violation of the provisions of the Tamil Nadu Value Added Tax Act and direct the respondent to release the consignments detained on 23.6.2016.

For Petitioner : Mr.S.Karunakar

For Respondent : Mr.S.Manohar Sundaram, AGP

ORDER

Mr.S.Manohar Sundaram, 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 writ petition has been filed challenging a goods detention notice issued by the respondent dated 23.6.2016.

3. In similar cases, this Court directed release of the goods subject to payment of one time tax. In the instant case, the entry tax, which is payable by the petitioner, has been quantified at Rs.3,15,942/-. The petitioner is also willing to pay the said amount.

4. In the light of the above, the writ petition is disposed of with a direction to the petitioner to pay the entry tax amount of Rs.3,15,942/- (Rupees three lakhs fifteen thousand nine hundred and forty two only) and on payment of the same, the

goods shall be released forthwith. Thereafter, it is open to the petitioner to work out their other remedies in a manner provided under the said Act. No costs. Consequently, the above WMP is closed.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

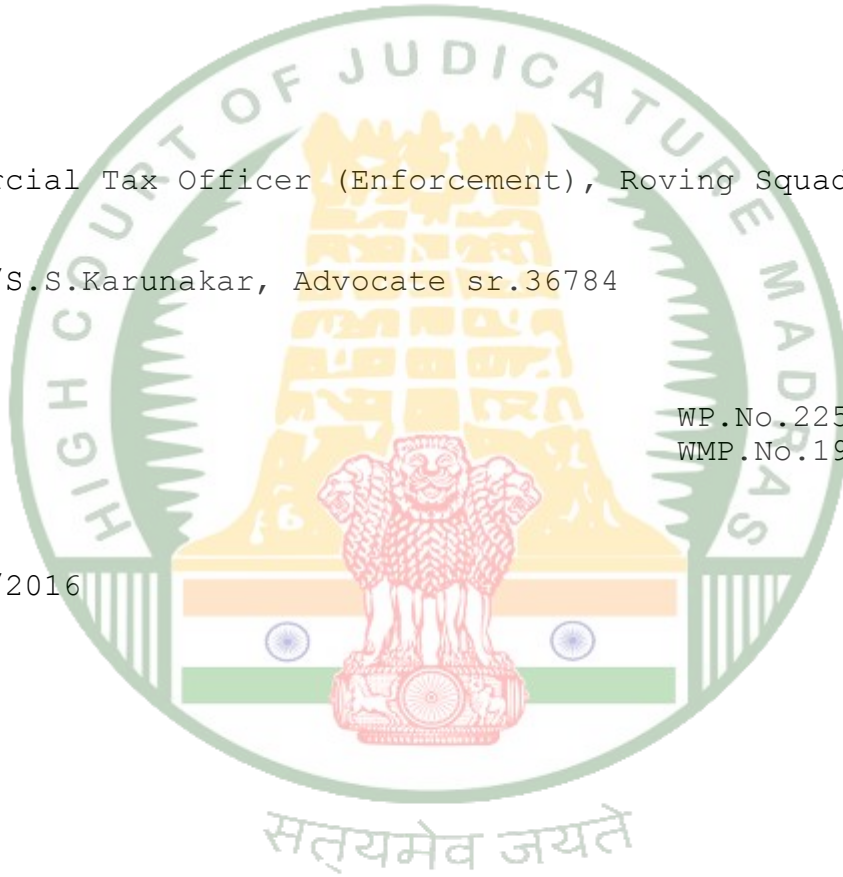
To

The Commercial Tax Officer (Enforcement), Roving Squad,
Cuddalore.

+lcc to M/S.S.Karunakar, Advocate sr.36784

WP.No.22527 of 2016&
WMP.No.19214 of 2016

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