

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 05.07.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.23207 of 2016

R.Kannan Proprietor,
M/S.Sri Vasudev Traders,
Salem.

.. Petitioner

Vs

1.The Deputy Commissioner (CT)
(Enforcement Wing)
Pitchards Road
Hasthampatty, Salem 7.

2.The Joint Commissioner (CT)
(Enforcement Wing)
Pitchards Road
Hasthampatty, Salem 7.

.. Respondents

Prayer: The Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of mandamus to direct the respondents 1 & 2 to consider the representation dated 02.07.2016, within stipulated time fixed by this Court.

For Petitioner : Mr.M.Ramesh

For Respondent : Mr.S. Manokaran Sundaram
Additional Government Pleader

O R D E R

Heard Mr.M.Ramesh, learned Counsel appearing for the petitioner and Mr.S.Manokaran Sundaram, learned counsel appearing on behalf of the respondents and with the consent of learned counsel appearing on either side, the writ petition itself is taken up for final disposal.

2.The petitioner has prayed for issuance of a writ of mandamus to direct the respondents to consider his representation dated 02.07.2016.

3.The petitioner has submitted the representation, because the first respondent detained the petitioner's goods, which has been transported by the Vehicle bearing Registration No.TN 34 R 7324, with a view to verify the genuineness of the transaction.

4.The learned counsel for the petitioner on instructions submitted that the petitioner is ready and willing to pay the 'one time tax' and the goods along with the vehicle may be directed to be released.

5.In the light of the above submissions, there will be a direction to the respondents to quantify the 'one time tax', within 24 hours from the date of receipt of a copy of this order and on such quantification, the petitioner shall remit the amount and on such remittance, the goods along with the vehicle shall forthwith be released by the respondents. It is made clear that the petitioner is at liberty to work out the other remedies available under the provisions of the TNVAT Act and the payment of 'one time tax', which shall be without prejudice to the rights and contentions of the petitioner in the proceedings that may be initiated.

The Writ Petition is disposed of accordingly. No costs.

Sd/-

Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

To

1.The Deputy Commissioner (CT)
(Enforcement Wing)
Pitchards Road
Hasthampatty, Salem 7.

2.The Joint Commissioner (CT)
(Enforcement Wing)
Pitchards Road
Hasthampatty, Salem 7.

+1cc to Mr.M.Ramesh, Advocate Sr.37579

+ 1 cc to Spl. Government Pleader [T], SR NO 38194[11/7/16]

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srg 05/07/2016