In the High Court of Judicature at Madras

Dated : 13.7.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.24001 of 2016

Tvl. Gold Rock Granites Pvt.Ltd.,
rep.by its Authorized Signatory
C.S.Subramanian ...Petitioner

Vs

1.The Deputy Commercial Tax Officer,
Check Post Officer, K.G.Chavadi
(Incoming), Coimbatore-641105.

2.The Assistant Commissioner (CT),
Anna Nagar Assessment Circle,
Chennai-49.

3.The Special Commissioner &
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai-5. ...Respondents

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records on the files of the 1st respondent in GDR.565/2015-16/OR.499/2015-16 dated 19.3.2016, quash the same as being without jurisdiction and authority of law and contrary to the circular issued by the 3rd respondent in Circular No.33/ 2014/Q4/7752/2014 dated 17.7.2014 and further direct the 1st respondent to arrange to issue the refund amount of Rs.60,000/- collected on the spot as compounding fees.

For Petitioner : Mr.R.Senniappan
For Respondents : Mr.S.Kanmani Annamalai, AGP

ORDER

Mr.S.Kanmani Annamalai, learned Additional Government Pleader takes notice for the respondents. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner has challenged the goods detention notice and compounding notice issued to the petitioner in respect of the consignment, which was transported by the petitioner through the vehicle bearing Regn.No. TN-28-AC-3393.

3. The learned counsel for the petitioner submits that though the petitioner has paid the compounding fee towards one time tax, the reason for issuing the impugned notice itself is erroneous.

4. However, these issues cannot be adjudicated in a writ petition, since the petitioner has an effective alternate remedy of filing a revision before the Revisional Authority.

5. Accordingly, the writ petition is disposed of granting liberty to the petitioner to file a revision within a period of 30 days from the date of receipt of a copy of this order and if the same is filed, the Revisional Authority shall entertain the revision petition without reference to the question of limitation.

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

RS

To
1.The Deputy Commercial Tax Officer, Check Post Officer, K.G.Chavadi (Incoming), Coimbatore-641105.

2.The Assistant Commissioner (CT), Anna Nagar Assessment Circle, Chennai-49.

3.The Special Commissioner & Commissioner of Commercial Taxes, Ezhilagam, Chepauk, Chennai-5.

+1 CC to Mr.R.Senniappan Advocate SR.No.39081/16
+1 CC to Special Government Pleader SR.No.38945/16

CO-SR
ths : 04.08.2016

WP.No.24001 of 2016