

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 22.07.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.25598 of 2016 &
W.M.P.Nos.21962 & 21963 of 2016

Tvl.Bunge India Private Limited,
Represented by its Manager -
Finance J.Venkatraman,
Madurai Main Road,
Edamalaipatti Pudur,
Trichy. ... Petitioner

Versus

The Commercial Tax Officer (Enf),
Roving Squad,
Vellore. ... Respondent

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorarified Mandamus to call for the records in G.D.No.540/2016-17, dated 18.07.2016 issued by the respondent and to quash the same as illegal, arbitrary and in violation of the provisions of the TNVAT Act and direct the respondent to release the consignments detained on 16.07.2016.

For Petitioner : Mr.S.Karunakar

For Respondent : Cibhi Vishnu
Additional Government Pleader

ORDER

Heard Mr.S.Karunakar, learned counsel appearing for the petitioner and S.Kanmani Annamalai, learned Additional Government Pleader, accepting notice on behalf of respondent. With the consent of the learned counsel on either side, the Writ Petition itself is taken up for final disposal.

2.The petitioner-Company, which is a registered dealer under the provisions of the Tamil Nadu Value Added Tax, 2006 (hereinafter referred as "TNVAT Act") and Central Sales Tax Act, 1956 (hereinafter referred as "CST Act"), has filed this Writ Petition, challenging the Compounding Notice dated 18.07.2016.

3. Though several contentions have been raised by the petitioner challenging the impugned Compounding Notice, the learned counsel for the petitioner submits that the petitioner is ready and willing to pay the "One Time Tax" as quantified by the respondent for a sum of Rs.79,199/- and the goods may be directed to be released and the petitioner will thereafter pursue his remedies under the provisions of the TNVAT Act.

4. The learned Additional Government Pleader does not object to such a course of action to be adopted.

5. In the light of the above, there will be a direction to the petitioner to pay "One Time Tax" of Rs.79,199/- and on such payment, goods shall be forthwith released. Thereafter, it is open to the petitioner to file a Revision against the impugned notice and raise all contentions before the Authority.

With the above direction, the Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

r n s

To

The Commercial Tax Officer (Enf),
Roving Squad,
Vellore.

+ 1 cc to M/s. S. Ramesh Kumar, Advocate SR.41621

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VS (CO)
Eu 22.7.16