

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.8.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition No.27798 of 2016

M/s.Grace Infrastructures Pvt.
Ltd., Vanur Taluk, Villpuram Dist.

...Petitioner

Vs

1.The Joint Commissioner of Commercial
Taxes, Enforcement (North),
Greams Road, Chennai-6.

2.The Deputy Commercial Tax Officer,
Roving Squad V, Enforcement (North),
Greams Road, Chennai-6.

...Respondents

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Mandamus directing the first respondent to fix a personal hearing and pass appropriate orders in the revision application filed dated 25.2.2016 against Detention Notice Nos.4176/15-16/RS V (N), 4177/15-16/RS V (N), 4178/15-16/RS V (N), 4179/15-16/RS V (N) and 4180/15-16/RS V (N) all dated 26.1.2016.

For Petitioner : Mr.G.Derrick Sam

For Respondents : Mrs.Vasudha Thiagarajan, AGP

ORDER

Mrs.Vasudha Thiagarajan, learned Additional Government Pleader accepts notice for the respondents. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. In this writ petition, the petitioner seeks a direction to the first respondent to consider their revision applications filed on 25.2.2016 against the detention notices dated 26.1.2016

3. The petitioner would submit that since the goods, being imported goods, were detained, the petitioner, without prejudice to their rights, paid the one time tax as well as compounding fee, obtained release of goods and thereafter filed revision applications before the first respondent. The revision

applications are still pending before the first respondent since February 2016. Therefore, the petitioner approached this Court for appropriate directions to the first respondent to dispose of the revision applications on merits and in accordance with law.

4. The learned Additional Government Pleader appearing for the respondents submits that reasonable time may be granted to the first respondent to consider the revision applications on merits.

5. In the light of the above, the writ petition is disposed of with a direction to the first respondent to consider and dispose of the revision applications filed by the petitioner on 25.2.2016 against the detention notices dated 26.1.2016, on merits and in accordance with law, within a period of four weeks from the date of receipt of a copy of this order after affording an opportunity of personal hearing to the petitioner. No costs.

RS

-s/d-

Assistant Registrar (CS-II)

True Copy

Sub-Assistant Registrar

To

1. The Joint Commissioner of Commercial Taxes, Enforcement (North), Greams Road, Chennai-6.

2. The Deputy Commercial Tax Officer, Roving Squad V, Enforcement (North), Greams Road, Chennai-6.

+ 1 cc to the Special Govt. Pleader (Taxes) SR 45421

+ 1 cc to Mr. Hari Radhakrishnan, Advocate SR 45857

gj(ii)(co)
prk29/8

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