In the High Court of Judicature at Madras

Dated : 10.8.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.27982 of 2016 & WMP.No.24141 of 2016

M/s.Jagadamba Traders, rep.by
its Proprietor V.Prakash ...Petitioner

Vs

The Commercial Tax Officer, Roving
Squad, Office of the Assistant
Commissioner (CT), Old Court
Building, Opp.BSNL Office,
Mohanur Road, Namakkal-1. ...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari to call for the records of the respondent in Goods Detention Notice No.2034/2016-17 dated 4.8.2016 and quash the same.

For Petitioner : Mr.S.Raveekumar
For Respondent : Mrs.Vasudha Thiagarajan, AGP

ORDER

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

2. The petitioner challenges the goods detention notice dated 4.8.2016 on several grounds.

3. After advancing the arguments considerably for a reasonable time, the learned counsel for the petitioner submits that the petitioner requires the goods to be released immediately and that without prejudice to their rights, they are ready to pay one time tax to the respondent and thereafter work out their remedies under the Statute.

4. It is seen that the one time tax is yet to be quantified and the detention notice alone has been issued.

5. In the light of the submissions made by the learned counsel for the petitioner, the writ petition is disposed of with a direction to the respondent to calculate the one time tax on the value of the goods namely Rs.35,57,490/-, as mentioned in the invoice dated 3.8.2016 bearing Invoice No.227. It is made clear that the freight charges and gross profit should not be added on computing the one time tax and such computation shall be done within 24 hours from the date of receipt of a copy of this order. On remittance of tax, the goods shall be released forthwith and thereafter, it is open to the petitioner to work out their remedies under the Statute. It is also made clear that the payment of one time tax is without prejudice to the rights and contentions of the petitioner in the proceedings that the respondent may initiate after release of the goods. No costs. Consequently, the above WMP is closed.

10.8.2016

Office to Note :
Issue today

RS

T.S.SIVAGNANAM,J
RS

Index : Yes or No
Internet : Yes or No

To
The Commercial Tax Officer, Roving Squad, O/o the Assistant Commissioner (CT), Old Court Building, Opp.BSNL Office, Mohanur Road, Namakkal-1.

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