

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.08.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.28307 of 2016

N.Ravi ... Petitioner

Vs.

1.The Joint Commissioner (CT),
(Enf), Vellore,
Vellore Division.

2.The Deputy Commercial Tax Officer,
Katpadi Checkpost,
Katpadi.

... Respondents

PRAYER: Writ Petition filed under Article 226 of Constitution of India praying to issue Writ of certiorari to call for the records on the file of the second respondent in G.D.No.1546/2016-2017, dated 08.08.2016 and quash the same as being without jurisdiction, authority of law and contrary to the principles of natural justice.

For Petitioner : Mr.R.Senniappan

For Respondents: Mr.S.Kanmani Annamalai, AGP (T)

ORDER

Heard Mr.R.Senniappan, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader, who accepts notice for the respondents and with their consent, the writ petition itself is taken up for disposal.

2. The petitioner has challenged the goods detention notice dated 08.08.2016 issued by the second respondent detaining the Crane which has been transported through the Katpadi Checkpost. According to the petitioner, the consignment is a scrap and it has been transported for his own use. The authority has disbelieved the said stand and has detained the goods.

3. To decide as to whether the transportation effected for his own use has to be done before the competent authority, for which purpose the petitioner has to file a revision under the Tamil Nadu Value Added Tax Act, 2006. However, as the petitioner seeks for release of the goods, this Court is inclined to exercise its discretion and direct the petitioner to pay one time tax at the rate of 14.5% on the value of the goods i.e. Rs.15,75,000/-, in other words, the respondent should exclude the freight and gross profit and levy one time tax at the rate of 14.5% only on the value of the goods i.e. Rs.15,75,000/-. The respondent is directed to intimate the amount of tax to be remitted by the petitioner within 24 hours from the date of receipt of a copy of this order. On the petitioner remitting the said tax, the goods and vehicle be released forthwith. Thereafter, the petitioner is directed to file a revision before the Revisional Authority and establish his case on merits.

4. With the above direction, the writ petition is disposed of. No Costs. WMP.No.24407 of 2016 is closed.

Sd/-

Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

To

1.The Joint Commissioner (CT),
(Enf), Vellore,
Vellore Division.

2.The Deputy Commercial Tax Officer,
Katpadi Checkpost,
Katpadi.

+1cc to Mr.R.Senniappan, Advocate Sr.46214
+1cc to the Special Government Pleader Sr.46433

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