IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.08.2016

CORAM:

THE HON 'BLE MR. JUSTICE T.S.SIVAGNANAM

Writ Petition Nos.29040 & 29041 of 2016

and W.M.P.Nos.25091 & 25092 of 2016

Tvl. Syhims Granites,
Represented by its Partner,
Mr. K.Shoukath Ali,
No.4/59, Bharathi Street,
Swarnapuri, Five Roads,
Salem - 636 004 ... Petitioner in both W.Ps.

Versus

1. The Assistant Commissioner (CT),
   Arisipalayam Assessment Circle, Salem - 7
2. The Commercial Tax Officer,
   (Enforcement), Roving Squard, Cuddalore
3. The Joint Commissioner (CT),
   Enforcement, Vellore .. Respondents in both W.Ps.

Prayer:- Petitions filed under Article 226 of the Constitution of India, seeking for the issuance of Writs of Certiorari to call for the records on the files of the second respondent in Goods Detention Notice Nos.715/2016-17 and 716/2016-17, both dated 15.08.2016, and to quash the same, as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner in both W.Ps.: Mr. R.Senniappan
For Respondents in both W.Ps.: Mr.S.Kanmani Annamalai, A.G.P.,

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C O M M O N O R D E R

Heard the learned counsel appearing for the petitioner and the learned Additional Government Pleader appearing for the respondents, in both the writ petitions. By consent of the learned counsel for both sides, the writ petitions are taken up for final disposal at the admission stage itself.

2. The petitioner, in each of the above writ petitions, has filed these writ petitions, challenging the Goods Detention Notices issued by the second respondent as well as the demand for payment of compounding fee.

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3. The learned counsel appearing for the petitioner, in both the writ petitions, submitted that the goods may be directed to be released, subject to payment of One Time Tax. A further submission is made that One Time Tax may be computed, based on the total value of the goods, as per the Sale Bill and Form-JJ, i.e., without adding the freight and 10% profit.

4. This submission made by the learned counsel for the petitioner, in both the writ petitions, merits consideration. Accordingly, there will be a direction to the respondents to calculate One Time Tax, at the rate of 14.5% on the total value of the goods, as mentioned in the impugned detention notices, namely, Rs.12,22,650.00 and Rs.8,23,995.00, respectively, within 24 hours from the date of receipt of a copy of this order and on such computation and remittance of the One Time Tax by the petitioner, the goods shall be released, forthwith, by the respondents. Thereafter, the petitioner, in each of the above writ petitions, is at liberty to approach the Revisional Authority, under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (TNVAT Act, 2006) and agitate their claims.

5. These writ petitions stand disposed of accordingly. No costs. Consequently, the connected WMPs are closed.

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

To

1. The Assistant Commissioner (CT),
   Arisipalayam Assessment Circle, Salem - 7

2. The Commercial Tax Officer,
   (Enforcement), Roving Squard, Cuddalore

3. The Joint Commissioner (CT),
   Enforcement, Vellore

+1 cc to mr.R.Senniappan,advocate,sr.47364.

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