IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 19.08.2016

CORAM

The Hon'ble Mr.Justice T.S.Sivagnanam

WP.No.29144 of 2016
and
W.M.P.Nos.25187 & 25188 of 2016

Sankar Cotton Company
rep. By Medam Naveen Kumar
Partner/Authorized Representative,
Kanala Road, Noonepalle, Nandyal,
Kurnool District, Andhra Prades – 518 503.
.... Petitioner

Versus

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

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondent, comprised in impugned goods detention notice Nos.555/2016-17 respectively, dated 17.08.2016, on the file of the respondent herein and to quash the same, and to direct the respondent to release the vehicle along with the detained goods.

For Petitioner: Mr.T.Shanmugam

For Respondent: Mr.S.Kanmani Annamalai
Additional Government Pleader

ORDER

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

2. The petitioner has filed this Writ Petition, challenging the goods detention notice, issued by the respondent, detaining the goods, which are stated to have been moving from the State of Andhra Pradesh.

3. The learned counsel appearing for the petitioner would contend that, though the impugned notice is totally without jurisdiction, and issued on a gross misconception of law, considering the fact that the goods are liable for damage, they would submit that they are ready to pay one time tax, so as to enable them to get the goods released.

4. It is submitted by the learned Additional Government Pleader appearing for the respondent that the petitioner is a registered dealer in the State of Andhra Pradesh, and in order to secure the interest of the revenue, this Court may impose further condition, over and above the payment of onetime tax, so that, the demand for compounding fee is secured.

5. In the light of the above, there will be a direction to the respondent to quantify the one time tax along with compounding fee, and intimate the same to the petitioner within 24 hours from the date of receipt of a copy of this order. On such intimation being made, the petitioner is directed to pay the onetime tax and furnish a bank guarantee for 15% of the compounding fee, as determined by the respondent, and on compliance of both the conditions, the goods shall be forthwith released. Thereafter, the petitioner is directed to file a Revision Petition before the concerned Revisional Authority, who shall examine the contentions raised by the petitioner as regards its tenability and acceptability.

6. With the above directions, the Writ Petition is disposed of. No costs. Consequently, connected W.M.Ps. are closed.

Sd/-
Asst.Registrar (CS V)

/true copy/

Sub Asst. Registrar

To

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

+1 cc to Mr.T.Shanmugam, Advocate,sr.47467.

scd(co)
krd 19/8

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