

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.08.2016

CORAM

THE HONOURABLE **MR.JUSTICE T.S.SIVAGNANAM**

W.P.No.29397 of 2016

M/s.IFA Plywood Traders,
Rep. By its proprietress Mrs.M.A.Safeera,
72 B, Near Masjid, Onnam-Mile,
Perumbavoor, P.O.,
Ernakulam District.

... Petitioner

Vs.

The Deputy Commissioner Tax Officer,
Check Post Officer,
K.G.Chavady (Incoming),
Coimbatore-641105.

... Respondent

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 respondent in G.D.R.No.223/2016-2017, dated 19.08.2016, and quash the same being illegal, invalid, and violation of the principles of natural justice and contrary to the law.

For Petitioner : Mr.D.Vijayakumar

For Respondent : Ms.Vasudha Thiagarajan, AGP

ORDER

Heard Mr.D.Vijayakumar, learned counsel for the petitioner and Ms.Vasudha Thiagarajan, learned Additional Government Pleader, who accepts notice for the respondent and with their consent, the writ petition itself is taken up for disposal.

2. The petitioner challenges the goods detention notice issued by the respondent, wherein the goods which were being transported from Kerala to Chattisgarh were detained by the respondent on the ground that on verification of the Tax Information Exchange System (TINXSYS) website, it is found that M/s.Chaitanya Ply Home, Raipur, bearing TIN 22661406022, is a registration cancelled dealer. Therefore, the respondent entertained a suspicion that the goods are meant to be sold within the State of Tamil Nadu and they were detained for further verification.

3. Learned counsel for the petitioner submitted that though at the time when the goods were detained in the jurisdiction of the purchasing dealer might have been cancelled, they have sufficient proof to show that the said purchaser, namely, M/s.Chaitanya Ply Home, have been regularly filing their e returns and acknowledgments for the e returns filed for the first, second, third

and fourth quarters of 2015-2016 were produced.

4. In order to ascertain full facts, learned Additional Government Pleader for the respondent was directed to request the respondent to be present before this Court and give written instruction. Accordingly, Mr.P.Velayutham, Check Post Officer, KG Chavadi (Incoming) Checkpost, Coimbatore, was present in the Court on 29.08.2016 and he has also given written instruction to the learned Additional Government Pleader, wherein it is stated that the petitioner should prove that the registration stands restored.

5. Today, learned counsel for the petitioner has produced the acknowledgment and verification form of e return filed by M/s.Chaitanya Ply Home for the first quarter of 2016-2017.

6. It cannot be denied by the respondent that unless and until the registration is restored, the dealer would not be able to login into the official website for the purpose of filing e return. Therefore, this Court is inclined to accept that as on date, the registration of the purchaser, which is said to have been cancelled, stands valid as on date.

7. In the light of the above, the writ petition is disposed of by directing the respondent to release the goods forthwith. No Costs. WMP.No.25421 of 2016 is closed.

30.08.2016

rkm

Index: Yes/no

Internet: Yes/no

Note to Office:

Issue order copy 30.08.2016

To

The Deputy Commissioner Tax Officer,
Check Post Officer,
K.G.Chavady (Incoming),
Coimbatore-641105.

T.S.SIVAGNANAM, J.

Rkm

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